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An Accounting

of their Stewardship of
the Affairs of the

Town of Dixfield

By Its Officers

For the Year Ending February 10th
1940

These reports are for your information and convenience.
If, for reference, you wish a copy at the Annual Town
Meeting, please bring this with you as no other will be
available.

TOWN OFFICERS

Selectmen and Assessors

D. A. GATES

A. D. McINTIRE

RALPH HOWARD .

Overseers of the Poor

GERTRUDE M. OWEN

W. S. HOLMAN

D. A. GATES

Tax Collector

LIZZIE M. RUSSELL

Excise Collector

CHESTINA M. GILKEY

Road Commissioners

EVANDER JUDKINS

JOHN ROLLINS

Superintending School Committee

GRACE FOSTER

RAND STOWELL

WILLIAM EUSTIS

Superintendent of Schools

FRANK McGOULDRICK

Health Officer

JOHN A. BABB

Constables

RAYMOND WINTER

FRANK BRYANT

ARTHUR BRYANT

JULES BORDEAU

Budget Committee

A. N. STOWELL

E. L. STETSON

F. W. SMITH

A. M. SOLIE

R. N. VANOVER

C. H. HOLMAN

C. H. TOWLE

A. M. STANLEY

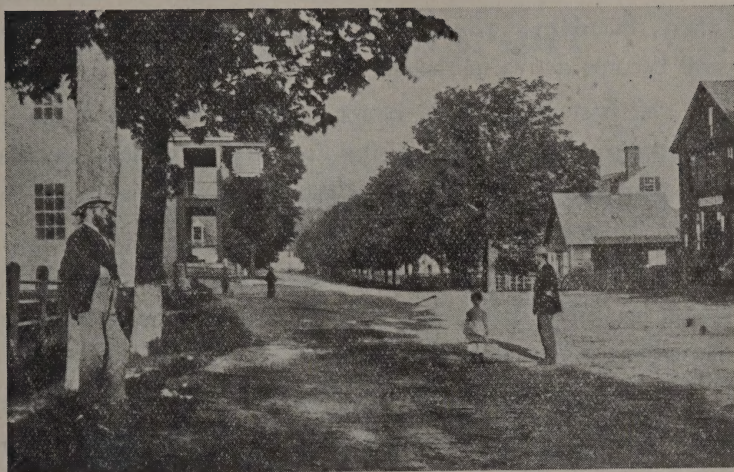
C. A. MASTERMAN

THE BEGINNING OF DIXFIELD

It was in 1787 that a few men in Sutton, Mass., headed by Colonel Jonathan Holman, determined to make a home for themselves in the East-part of the Colony. In pursuance of this object, Col. Holman and two others spent a part of two years cruising and considering different tracts. Finally, in 1789, they decided on Township No. 1, situated on the North side of the Androscoggin River and extending from New Pennacook (now Rumford) to Phips Canada (now Jay and Canton), containing 30,000 acres which they purchased for 1,500 pounds and in honor of Colonel Holman, named it Holmantown.

In the deed of this land from the Mass. Colony to these twenty-seven proprietors, they were designated as: Gentlemen, Clerks and Laborers, and all these combined proprietors appear to have taken an active part in the meetings held in Sutton where the division of the lots was made by draught. All but one were able to find the money to pay for their allotment of 500 acres which comprised a Right. Col. Holman had seven Rights, and a Doctor Dix had nine, but he was given six extra and all undivided lots if he would build a Saw Mill and a Grist Mill. He was allowed two years to build the Saw Mill and four to build the Grist Mill. These mills were to be exempt from taxation for a period of twenty years after completion.

At these meetings it was voted that any person owning four or more Rights should build a house eighteen feet square, set fifty apple trees and have twenty acres of land under cultivation within six years. They designated where their roads should start and end and in like detail lots were set apart for schools, for the First Minister and for the support of the Church.



MAIN STREET, 1870



MAIN STREET, 1940

The actual colonization began soon after the purchase and between 1790 and 1803 when it became incorporated, many, in addition to the original proprietors had moved in and become active in the Town's affairs.

The first mention of roads is made in the minutes of the meetings held during the twelve years prior to the incorporation of the Town as Dixfield (which was in 1803), when this entry appears:

"Voted to raise fifty dollars to build a road from Webb River to Swift River and what is left over is to be used elsewhere where needed".

These early meetings were held at the house of Mr. Waite and the Warrants calling the meetings and the proceedings under them might well be a Town Meeting in 1940.

ASSESSOR'S REPORT

INVENTORY OF VALUATION AND ASSESS- MENT AS RETURNED TO STATE ASSESSOR

Value of Real Estate, Resident,	\$600,135 00
Value of Real Estate, Non-Resi- dent,	143,900 00
<hr/>	
Total Value Real Estate,	\$744,035 00
Personal Estate, Resident,	\$137,404 00
Personal Estate, Non-Resident,	12,260 00
<hr/>	
Total,	\$149,664 00
<hr/>	
Grand Total,	\$893,699 00
Total Value of Land,	\$238,485 00
Total Value of Buildings,	\$505,550 00
No. of polls taxed,	503
No. of polls not taxed,	36
Rate of Poll Tax,	\$3.00
Rate of Property Tax,	\$.053
Amount of Taxes assessed on Polls,	\$1,509.00
Amount of Taxes assessed upon Per- sonal and Real Estate,	\$47,366.00

TAXABLE LIVE STOCK & POULTRY

	No.	Av. Value	Total Value
Horses,	62	\$ 85 00	\$ 5,222 00
Cows,	243	35 00	8,490 00
Oxen,	2	75 00	150 00
3 Year Olds,	58	25 00	1,460 00

2 Year Olds,	65	20 00	1,310 00
Poultry (over 50 in No.),	1,920	75	1,440 00
Total Amount,			\$ 18,072 00

EXEMPT LIVE STOCK

	No.	Av. Value	Total Value
Yearlings,	84	\$ 10 00	\$ 840 00
Sheep to 35 in No.,	31	5 00	155 00
Swine to 10 in No.,	42	10 00	420 00
Poultry to 50 in No.,	917	75	657 00
Total Amount,			\$ 2,072 00

ALL OTHER PERSONAL PROPERTY

Stock in Trade,	\$ 22 850 00
Small Boats,	150 00
Lumber sawed,	16,600 00
Lumber, logs,	2,130 00
Gas Pumps and Tanks,	1,625 00
Radios,	6,545 00
Musical Instruments,	2,030 00
Furniture,	4,050 00
Finished Products,	4,000 00
Raw Material,	50,255 00
Other Property,	21,357 00
<hr/>	
Total Amount,	\$131,592 00
Amount Live Stock brought forward,	18,072 00
<hr/>	
Total Personal Property,	\$149,664 00

APPROPRIATED AND ASSESSED

Common Schools,	\$ 8,200 00
High School,	4,000 00
Books and Supplies,	500 00

Repairs,	700 00
Int. on Permanent School Fund,	45 00
Superintendent,	534 60
Office Expense,	100 00
Laboratory,	75 00
School Library,	75 00
Insurance, Lights and Water,	300 00
School Activities,	200 00
Town Officers' Salaries,	2,000 00
Hydrant Rental,	600 00
Dixfield Fire Company,	75 00
High School Conveyance,	300 00
Memorial Day Observance,	85 00
Street Lights,	60 00
Misc. Town Charges,	1,000 00
Maintenance of Town Property,	200 00
Mothers' Aid,	819 00
Interest on Loans,	900 00
Sewer Maintenance,	150 00
Interest on Cemetery Funds,	66 00
Summer Work,	1,500 00
Coburn Avenue, tar,	500 00
Winter Work,	1,600 00
State Road Maintenance,	500 60
State Aid Maintenance,	270 63
State Aid Construction,	900 00
3rd Class Maintenance,	643 00
Fund for New School Building,	5,000 00
Engine House Repairs,	300 00
Fireman's Insurance,	115 00
Maintenance of Cemeteries,	350 00
Municipal Assn. Dues,	40 00
Band Concerts,	100 00
Health Nurse,	120 00
White Pine Blister Control,	100 00
Ludden Memorial Library,	525 00
Support of Poor,	3,000 00

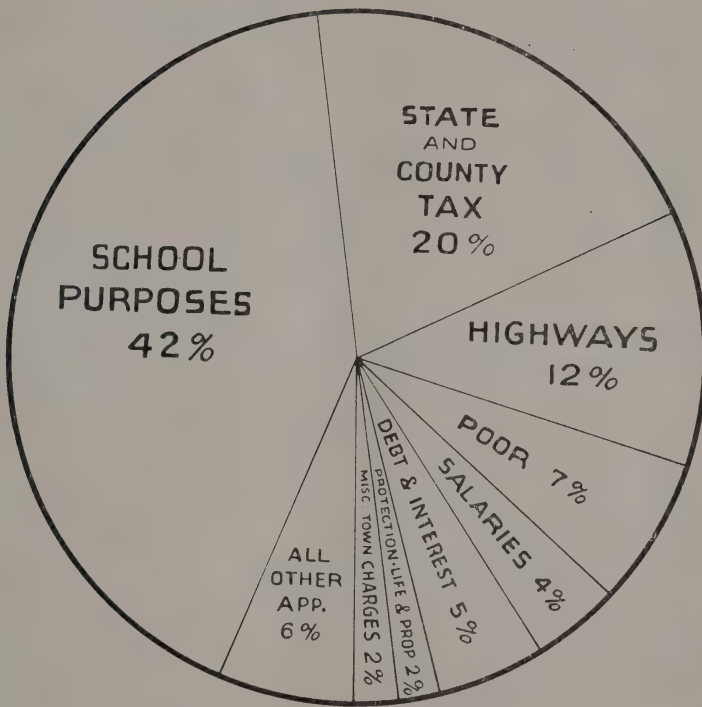
State Tax,	6,900 69
County Tax,	3,043 44
Overlay,	2,383 60
Supplementary Tax,	317 03

Total Commitment,	\$ 49,193 59
Appropriated (from Excise Tax) to apply on debt,	\$ 1,500 00

D. A. GATES,
A. D. McINTIRE,
R. R. HOWARD,
Assessors.

REPORT OF TAX COLLECTOR

DISTRIBUTION OF YOUR TAXES



L. M. Russell, Collector

1937 TAXES

Balance, 1939,		\$	70 28
Cash,	\$	35 42	
Abatements,		22 50	57 92
<hr/>			
Delinquent, Feb. 10, 1940,		\$	12 36

1938 TAXES

Balance, 1939,		\$ 2,431 60
Cash,	\$ 2,071 50	
Abatements,	72 35	2,143 85
<hr/>		
Delinquent, Feb. 10, 1940,		\$ 287 75

1939 TAXES

Commitment,		\$ 48,876 56
Supplementary,		317 03
		<hr/>
		\$ 49,193 59
Cash Collected,	\$ 45,111 32	
Liens,	1,609 30	
Abatements,	175 32	
		<hr/>
		\$ 46,895 94
<hr/>		
Delinquent, Feb. 10, 1940,		\$ 2,297 65

For list of 1939 Delinquent Taxes see Auditor's Report.

ABATEMENTS, 1939

Name	Reason for Abatement	Amount
Oscar Austin, Paid in Woodland,		\$ 3 00
Harold Bishop, Double Tax,		2 65
Robert Butler, Res., Syracuse, N. Y.,		3 00
Leon Butler, Minor,		3 00
Lewis Charity, No radio,		1 33
Albert Cox, Unknown,		3 00
Isaac Cochran, Paid in Carthage,		3 00
Gerry Emery, Duplicate (W. G.),		3 00
Chester Grover, Paid in Canton,		3 00
Durwood Holman, Error in valuation,		12 72
Carl Horne, Unknown,		3 00
Harry Masterman, Paid in Weld,		3 00
Guy Mix, Double tax,		47 70
Virgil Noyes, Unknown,		3 00

John Putnam, Sickness,	3 00
Chas. Russell, Error,	5 30
Eugene Staples, Double Tax,	6 62
Rand Stowell, Error,	2 65
Newton Stowell, 2nd, Error,	5 30
Victor Staples, Error,	1 33
Frank Weld, Sickness,	3 00
Edwin Wright, Error,	2 12
Edwin Willoughby, Minor,	3 00
Linwood Witham, Error,	1 33
Stanwood Rand, Error,	5 30
Phyllis Herrick, Error,	81
John S. Harlow Heirs, Error in Val.,	6 63
Gulf Oil, Paid in Wilton,	5 30
Carroll Brown, Rebate on piano,	1 33
Clarence Staples, Paid in Athens,	3 00
D. H. Holman, Paid in Mexico,	3 00
Maurice Horne, Paid in Mexico,	3 00
J. L. Finney, Adjustment in Real Estate,	13 25
Harold Chase, Error,	2 65
Ralph Winter, Paid in Auburn,	3 00
	<hr/>
	\$ 175 32

ABATEMENTS, 1938

Moses Coolidge, Paid in Carthage,	\$ 2 50
Fred Cox,	3 00
Roger Gates, Error,	75
W. B. Loggie, Error,	75
Roy McLeod, Vote of Town,	37 25
Chas. Morse, Age,	3 00
Edward Paine, Poor,	3 00
John Putnam, Sickness,	3 00
Emery Turner, Sickness,	3 00
Storer Wright, Paid in Carthage,	3 00
Harry Curtis, Unknown,	3 00

John Stevens, Unknown,	3 00
A. L. Carleton, Adjustment,	85
B. M. Barker, Out of State,	4 25
Oliver Welch, Error,	2 00
	<hr/>
	\$ 72 35

ABATEMENTS, 1937

R. G. Noyes, Error,	\$ 6 95
Jos. Hannaford, Age,	3 00
E. D. Packard, Age,	3 45
John Putnam, Sickness,	2 65
Emery Turner, Sickness,	3 00
Mertice Walton, Error,	2 65
Harold Chase, Error,	80
	<hr/>
	\$ 22 50

1938 DELINQUENTS

Roscoe Crockett,	\$ 4 50
Coolidge & Stowell,	140 00
Percy Ford,	3 00
Lee Frost,	2 50
Bertha Hall,	6 25
Harold Horne,	4 25
John Marsh,	38 75
Erwin Parlin,	5 00
Harry Rand Heirs,	5 50
Geo. Gordon,	2 25
Archie Grove,	75
Ruel Reed,	10 00
Florence Danforth,	26 25
Lyman Moore,	15 00
Chas. Wilson,	23 75
	<hr/>
	\$ 287 75

1937 DELINQUENTS

Percy Ford,	\$	1 80
Homer Horne,		3 80
Harold Horne,		1 33
Maurice Wing,		80
Ruel Reed,		4 63
		<hr/>
\$		12 36

LIBRARY TRUSTEES



LUDDEN MEMORIAL LIBRARY, DIXFIELD,
MAINE, AND THE DONOR,
VERDURINA LUDDEN

FINANCIAL REPORT OF LUDDEN MEMORIAL
LIBRARY TRUSTEES YEAR 1939

Cash on hand Mar. 7, 1939, \$ 356 74

RECEIPTS

From Town of Dixfield, annual appropriation,	\$ 525 00	
From Mary Johnston, bequest,	250 00	
From State, annual stipend,	15 00	
From Home Ins. Co. (changed rate),	3 14	
From Librarian, fines,	10 40	
From Savings Account, Interest,	10 02	
	<hr/>	\$ 813 56
		<hr/>
		\$ 1,170 30

EXPENDITURES

Salary of Librarian,	\$	51 05	
Fuel,		144 77	
Lights,		36 98	
Furniture,		472 00	
Stair treads,		5 30	
Venetian blinds,		59 26	
Screens, shelves, blinds and paint,		23 34	
Supplies and expense,		18 22	
Books,		26 55	
Rent on Weld Street,		40 00	
Insurance premium,		41 84	
		<hr/>	\$ 919 31
Cash on hand Feb. 8, 1940,			\$ 250 99

LUDDEN MEMORIAL LIBRARY CONSTRUCTION

Year of 1938, received from			
Ludden Estate,		\$ 7,500 00	
Year of 1938, appropriated			
by town,			2,500 00
Expenditures, Warrants drawn			
1938,	\$ 8,604 74		
Expenditures, Warrants drawn			
1939,	1,474 39		
Balance transferred from Ludden			
Property Revenue,			79 13
		<hr/>	<hr/>
	\$ 10,079 13		\$ 10,079 13

LUDDEN MEMORIAL LIBRARY

1938 Balance,	\$	38 57	
Appropriation,			\$ 525 00
Received from State of Maine,			15 00
Paid State of Maine,		15 00	
Paid Library Trustees,		525 00	
Balance, Overdraft (to Summary),			38 57
		<hr/>	<hr/>
	\$	578 57	\$ 578 57

PUBLIC LIBRARY

1938 Balance,		\$	250 00
Paid Trustees of Ludden			
Memorial Library,	\$	250 00	
		<hr/>	<hr/>
	\$	250 00	\$ 250 00

To the Municipal Officers of the Town of Dixfield:

Under the will of the late Verdurina Ludden I was named Trustee and my nomination was confirmed by the Probate Court and I accepted the trust.

The provisions of the will in which the Town of Dixfield is interested are as follows:

"Second: I give and bequeath to the Town of Dixfield the sum of ten thousand (\$10,000) dollars, the same to be held in trust for the purpose of providing the said Town of Dixfield with a public library to be situated in Dixfield Village. This fund to be used for the purchase of a suitable lot and to construct a suitable building thereon to house such library.

It is further my will that upon the front of the aforesaid building, there shall be placed a plate or tablet of suitable material and form and upon it there will be inscribed the following "In Memory of Luther H. Ludden and Arvilla H. Ludden".

"Seventeenth: I hereby give, bequeath and devise all the rest, residue and remainder of my property and estate, of every nature, real, personal and mixed, wherever found, however situated and whenever acquired, to my cousin Forest E. Ludden, of Auburn, Maine, as my Trustee, to have and to hold the same in trust for the uses and purposes hereinafter named:

I hereby authorize and empower my said Trustee to sell and dispose of any of the properties composing the body of this trust for the purpose of converting the same into money and hereby authorize and empower my said Trustee to invest and reinvest the funds coming into his

hands under the Trust provision in sound and conservative, interest-bearing securities, having at all times in mind the safety and security of the fund, and I hereby direct my said Trustee to allow the Trust Fund herein provided to accumulate without distribution until the principal of said fund and the accumulations of interest and other gains shall amount to the sum of fifteen thousand (\$15,000) dollars in the whole. Thereafter, it is my will and I hereby instruct and authorize my said Trustee to use and devote one-half of the income and revenue derived from said Trust Fund for the general upkeep, care and maintenance of Greenwood Cemetery in the Town of Dixfield and the remaining one-half to the general care, support and maintenance of the public library provided for the Town of Dixfield under the Second Clause of this Will."

The Trust Fund was appraised as follows:

Dominion of Canada \$1,000. 4% Oct. 1, 1960	
Bond,	\$ 1,060 00
Dominion of Canada \$1,000. 3¼% Jan. 15,	
1961 Bond,	1,060 00
United States of America Savings Bond due	
April, 1946,	750 00
5 Shares Dixfield Light & Water Co. stock,	500 00
Town of Dixfield note,	7,000 00
Old coins,	1 75
Deposit in Mechanics' Savings Bank,	105 37
Cash,	16 25
Other property,	25 00
	<hr/>
	\$10,518 37

Since my appointment I have made the following cash disbursements:

Paid Morton, Hall & Rounds, transferring	
registered bonds to coupon bonds,	\$ 9 32
Mechanics' Savings Bank, box rent,	2 20

Frank A. Getchell, appraiser,	3 00
Town of Mexico, taxes,	6 96
Town of Mexico, taxes,	6 96
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Total disbursements,	\$ 28 44
Assets now in my possession:	
One Dominion of Canada 4% bond, Oct. 1, 1960,	\$ 1,000 00
One Dominion of Canada 3¼% bond, Jan. 1961,	1,000 00
United States of America Savings Bond (Maturity value April 1946, \$1,000.00)	750 00
5 Shares Dixfield Light & Water Co. stock,	500 00
Town of Dixfield note,	2,000 00
Mechanics' Savings Bank,	5,846 16
Other Property, appraised at,	25 00
	<hr/>
Total,	\$ 11,121 16

Respectfully submitted,

FOREST E. LUDDEN,

Trustee.

SELECTMEN'S REPORT

STATEMENT OF CONDITION (Summary)

FEBRUARY 10, 1940

ASSETS (Due the Town)

Cash,	\$ 1,439 99
Delinquent Taxes,	2,953 55
Tax Liens and Deeds,	4,194 76
School Building Fund (in bank),	5,000 00
State Aid Construction,	15,185 73
Accounts Receivable,	782 66

Total Assets,	\$ 29,556 69
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LIABILITIES (Owed by the Town)

Notes Payable,	\$ 16,400 00
School Building Fund, Reserve,	5,000 00
Cemetery Trust Funds, (Borrowed by Town),	1,650 00
School and Ministerial Fund, (Borrowed by Town),	750 00

1939 Accounts carried forward:

Schools,	592 51
Excise Taxes 1940,	1,038 67
Ludden Property,	232 41
Old Age Assistance,	513 59
Third Class Roads,	581 50
Cemetery Funds, Interest (current year),	55 25
Net Town Debt (Balancing Account),	2,742 76

Total Liabilities,	\$ 29,556 69
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ASSET ACCOUNTS
AS OF FEBRUARY 10, 1940
TOWN TREASURER, CASH ACCOUNT

Balance Feb. 10, 1940, \$ 1,439 99

For detail of receipts and expenditures and
copy of bank reconciliation, see Auditor's
Report.

DELINQUENT TAXES

Year	Collector	Amount
1939	L. M. Russell,	\$ 2,297 65
1938	L. M. Russell,	287 75
1937	L. M. Russell,	12 36
1936	H. B. Marsh,	294 11
1935	W. W. Waite,	59 84
1934	W. W. Waite,	1 84

Total Delinquent Taxes, \$ 2,953 55

TAX LIENS AND DEEDS

Balance 1938,	\$ 3,296 29	
1938 Liens,	835 74	
1939 Liens,	1,609 30	
Liens paid during 1939,		\$ 1,618 54
Adjustment,	71 97	
Balance Feb. 10, 1940,		4,194 76

\$ 5,813 30 \$ 5,813 30

SUMMARY

Total Delinquent Taxes,	\$ 2,953 55
Total Liens and Deeds,	4,194 76

Total Due Town, \$ 7,148 31

ACCOUNTS RECEIVABLE

Town of Weld (prior to current year),	\$ 33 50
Town of Mexico (prior to current year),	39 52
State of Maine, State Aid Construction,	242 09
	<hr/>
	\$ 315 11
Less item credited to Accounts Receivable in 1939, not set up as of Feb. 6, 1939,	58 64
To be corrected in 1940	
	<hr/>
Total,	\$ 256 47

LIABILITY ACCOUNTS

As of February 10, 1940

NOTES PAYABLE

	Balance 2/6/1939	Issued 1939	Paid 1939	Outstanding 2/10/1940
M. A. Marsh,	\$ 500.00		\$ 500.00	
Flora Newton,	500.00			500.00
Walter Small,	3,000.00			3,000.00
A. D. McIntire,	4,500.00	5,000.00	6,500.00	3,000.00
N. D. Marsh,	1,500.00			1,500.00
Geo. Stanley,	1,000.00		1,000.00	
Netta Stanley,	1,000.00		1,000.00	
H. Torrey,	1,525.00	3,000.00	3,525.00	1,000.00
Ludden Estate,	2,000.00			2,000.00
R. F. Trust Co.,		2,000.00	2,000.00	
N. S. Stowell,	2,500.00	5,400.00*	2,500.00	5,400.00
	<hr/>			
	\$18,025.00	\$15,400.00	\$17,025.00	\$16,400.00

* Borrowed to finance cost of new Dixfield common road built during 1939.

PAYMENT ON TOWN DEBT

Balance of old appropriation,	\$ 2,000 00
Paid during 1939,	\$ 2,000 00

TAX LIENS AND DEEDS

February 10, 1940

	1940 (1939 Taxes)	1939 (1938 Taxes)	1938 (1937 Taxes)	1937 (1936 Taxes)	1936 and Prior Years	Total
	\$	\$	\$	\$	\$	\$
Adams, Delmont,	29.15	27.50	23.85		5.00 (1936)	5.00
Andrews, Guy,						80.50
Austin, Cephus,			10.60	9.00	15.90 (1935-36)	35.50
Blaisdell, Urban,		39.00				39.00
Blanchard, Anatole,			7.95	9.00		16.95
Billington, Hattie,	98.05					98.05
Carter, John L.,	26.50	30.00	31.80		22.50 (1936)	88.30
Chandler, Ilus,						22.50
Coolidge, O. J.,	113.95					113.95
Coburn, A. L.,	83.48	78.75				162.23
Cox, Emery,		8.75	7.95		6.90 (1935)	23.60
Corrow, George (Mrs.),	94.08					94.08
Curneil, Frank,			7.95			7.95
Danforth, Florence,			26.50	22.50		49.00
DeRoche and Kennerson,		31.25				31.25
Drake, William,				9.00		9.00
Drake, William, (Heirs of),	6.63					6.63
Douglas, A. L., (Heirs of),	98.40	78.75				177.15
Dunham, J. Willis,	80.83	76.25	31.97			189.05

Porter, Arthur,	21.20	20.00	19.88		61.08
Porter, W. C.,	7.95				7.95
Robbins, John,	37.10	30.00			67.10
Rollins, John,			17.23		17.23
Rollins, Mary, (Heirs of),			68.90		68.90
Rand Harry, (Estate of),	139.13	131.25			270.38
Swan, George,	29.15				29.15
Turner, Emery,			5.30		5.30
Towne, Charles (Longfield Heirs),		90.00	95.40	81.00	430.20
Waite, W. W., (Estate),	19.88	18.75		163.80 (1935-36)	38.63
Welch, Edward P.,	27.80	.60			28.40
White, Bertha,	45.05	42.50	42.40	21.00	150.95
White, Reed,	18.55				18.55
Widber, Ella,		26.25	26.50		52.75
Wilson, John,		35.00	39.75		74.75
Wilson, Charles,			23.85	20.25	64.35
Whittemore, William H.,			72.15	20.25 (1936)	72.15
Whitman, Alphonso, (Heirs of),		11.25			11.25
Wyman, Charlotte,					21.20
	21.20				
Total,	\$1,609.30	\$1,167.10	\$ 720.86	\$ 263.35	\$ 434.15
					\$4,194.76

TRUST FUNDS BORROWED BY TOWN

Ministerial and School Fund,	\$ 750 00
Cemetery Trust Funds,	1,650 00
	<hr/>
Total,	\$ 2,400 00

For statement of Cemetery Trust Funds, Interest and Principal, see Auditor's Report.

FINANCIAL ACCOUNTS

Year Ended February 10, 1940

GENERAL GOVERNMENT

	Spent	Received
Tax Abatements		
Total abatements,	\$ 270 17	
(For detail see Tax Collector's Report)		
Miscellaneous Town Charges		
Appropriation,	\$ 1,000 00	
Cash Receipts,		379 31
Warrants Paid,	\$ 1,332 68	
Balance (Unexpended),	46 63	
	<hr/>	<hr/>
	\$ 1,379 31	\$ 1,379 31

SUMMARY OF EXPENDITURES**Selectmen's Office**

New typewriter,	\$ 44 75	
Office Supplies,	103 62	
Fuel,	18 20	
Postage, Portage and Sundry,	31 45	
	<hr/>	\$ 198 02

Treasurer and Clerk

Office Supplies,	\$ 28 10
Registry of Deeds,	20 25

Lien Costs,	48 00	
Postage, Portage, Notary and Sundry,	39 32	
	<hr/>	\$ 135 67

Collector

Lien Costs,	\$ 76 50	
Sundry,	7 25	
	<hr/>	\$ 83 75

Board of Health

G. G. Defoe,	\$ 81 50	
D. E. Elsemore,	75 00	
J. A. Babb,	38 44	
Supplies, etc.,	20 98	
	<hr/>	\$ 215 92

Telephone

Total bills paid,	\$ 201 51	
Less paid by Town Officers,	137 88	
	<hr/>	\$ 63 63

Other Items

1938 Town Report,	\$ 106 00	
Mileage and expenses of selectmen,	99 35	
E. L. Stetson, Insurance,	37 50	
Selectmen's office repairs,	140 77	
Balance of expenditures,	114 19	\$497 81

Total expenditure,	\$ 1,194 80
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Less, Sundry Cash Receipts

Licenses,	\$ 31 00	
Apples (Longfield Property),	15 00	
Costs and interest on tax liens,	195 43	\$241 43

Net Expenditure,	\$ 953 37
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TOWN OFFICERS SALARIES

Unexpended, 1938,	\$	77 47
Appropriation,		2,000 00
Warrants Paid,	\$	2,293 22
Balance, Overdraft (to Summary),		215 75
		<hr/>
	\$	2,293 22
	\$	2,293 22

ANALYSIS OF EXPENDITURES

Name	Office	Salary
D. A. Gates, First Selectman,		\$ 500 00
A. D. McIntire, Selectman,		230 00
Ralph Howard, Third Selectman,		140 00
C. M. Gilkey, Treasurer and Clerk,		250 00
C. M. Gilkey, Excise Tax Collector,		87 00
G. Owen, Overseer of Poor (Chairman),		250 00
W. S. Holman, Overseer of Poor,		75 00
D. A. Gates, Overseer of Poor,		50 00
L. M. Russell, Tax Collector,		613 72
Grace Foster, School Committee,		25 00
Rand Stowell, School Committee,		25 00
W. T. Eustis, School Committee,		25 00
John Babb, Truant Officer,		12 50
R. O. Winter, Dog Constable,		10 00
		<hr/>
Total Paid,		\$ 2,293 22

PROTECTION OF PERSONS AND PROPERTY**Fire Department**

Unexpended, 1938,	\$	25 00
Appropriation,		75 00
Warrants Paid,	\$	140 51
Balance, Overdraft (To Summary),		40 51
		<hr/>
	\$	140 51
	\$	140 51

Analysis

Dixfield Fire Co., fires outside corporation,	\$	102 30
E. C. Judkins, fire outside corporation,		5 40
New fire pumps for fighting forest fires,		32 81
		<hr/>
	\$	140 51

Hydrant Rental

Appropriation,		\$	600 00
Warrants Paid,	\$	600 00	
		<hr/>	<hr/>
	\$	600 00	\$ 600 00

Street, Garage and Bridge Lights

Unexpended, 1938,		\$	21 36
Appropriation,			60 00
Warrants Paid,	\$	75 80	
Balance, Unexpended (To Summary),		5 56	
		<hr/>	<hr/>
	\$	81 36	\$ 81 36

Analysis

Central Maine Power Co.	\$	44 00
Rumford Falls Light & Water Co.		31 80
		<hr/>
	\$	75 80

Firemen's Insurance

Appropriation,		\$	115 00
Warrants Paid,	\$	115 00	
		<hr/>	<hr/>
	\$	115 00	\$ 115 00

STATE BUREAU OF HEALTH
Annual Report of Public Health Nursing Service
1939

The public health nursing service covers the nurse supervision of expectant mothers, infants, pre-school and school age children. The report covers this general program and it is for this purpose which we are asking to have money raised to help continue the work by supplementing what is already being paid from State Bureau of Health funds. The work is carried largely through home visits and child health conferences. These contacts are made for the purpose of giving help in meeting the health needs of the family through advice and demonstration of methods of care in the home.

The encouragement of parents in the care of the family is most gratefully received. Through the nurses' home visits, medical supervision is urged where needed for treatment or correction of defects.

The importance of using the proper diet for maintenance of health and normal growth is discussed with families and aid given in planning food budgets.

The protection of children with communicable diseases, the protection of others from those who are ill and immunization against certain diseases is stressed. Whenever possible, child health conferences are held with the local people making the choice of examining physician and the State Bureau of Health paying for his services. The nurse is always alert to any crippling condition in children and with the consent of the physician, the services of the crippled children clinics, which are held in several sections of the State, are recommended to the family.

As other defects are found, the nurse calls these conditions to the attention of the parents with recommendations to secure advice from physician or dentist regarding care

or treatment. In cases where the cost of corrective work cannot be assumed by the family, the nurse endeavors to enlist the interest of groups or agencies to assist in meeting these needs.

A Health Committee should exist here and will be encouraged.

During the year 98 patients were admitted to the service. These included expectant mothers, infants, children of pre-school age, school children, and crippled children. There were 217 visits made to these patients.

Immunization against diphtheria was given to 34, and 103 were vaccinated against smallpox.

There were 1,096 school inspections made by the nurse.

HEALTH

School Nurse

Appropriation,		\$	120 00	
Warrants Paid,	\$	120 00		
		<hr/>	<hr/>	
	\$	120 00	\$	120 00

Sewer Maintenance

Appropriation,		\$	150 00
Warrants Paid,	\$	267 99	
Balance, Overdraft,			117 99
		<hr/>	<hr/>
	\$	267 99	\$ 267 99

Analysis

R. O. Winter (Contract), Man-		
hole Weld Street,	\$	122 40
R. O. Winter (Contract), Man-		
hole Pine Street,		75 00
R. O. Winter (Contract), Sundry		
work,		38 40
Sundry labor,		24 11
Sundry material,		8 08
		<hr/>
	\$	267 99

HIGHWAYS**Roads and Bridges, Summer**

Appropriation,		\$ 2,000 00
Warrants Paid,	\$ 1,982 92	
Balance, Unexpended,	17 08	
	<hr/>	<hr/>
	\$ 2,000 00	\$ 2,000 00

Roads and Bridges, Winter

Unexpended, 1938,		\$ 176 28
Appropriation,		1,600 00
Cash Receipts, State of Maine,		1,373 50
Cash Receipts, Sundry,		42 35
Warrants Paid,	\$ 3,680 62	
Balance, Overdraft,		488 49
	<hr/>	<hr/>
	\$ 3,680 62	\$ 3,680 62

STATE AID CONSTRUCTION

Fund apportioned by State in units according to valuation of town. Dixfield's unit is \$600.00.

The town raised in 1939 a unit and a half or \$900.00. This was matched by the State with \$1.75 for each dollar raised or \$1,575.00.

The total of these sums was applied on an overdraft incurred in the construction of Third and Mill Streets.

State Aid Construction

Appropriation,		\$ 900 00
Transferred to Old Age Assistance (By State of Maine),	\$ 900 00	
	<hr/>	<hr/>
	\$ 900 00	\$ 900 00

UNIMPROVED ROADS ACCOUNT

An annual allotment over a ten year period from a fund of \$200,000.00 set aside yearly for the maintenance of unimproved roads and allotted in proportion to the number of miles of unimproved roads in the Town.

Unimproved Roads

Cash Received from State Treasurer,	\$	558 00
Warrants Paid,	\$	579 84
Balance, Overdraft,		21 84
	<hr/>	<hr/>
	\$	579 84
	\$	579 84

STATE ROAD OR U. S. NO. 2

Constructed by State and Federal Government and extends from Mexico Town Line to Carthage Town Line, a distance of 8.16 miles and from Wilton Town Line to Wilton Town Line a distance of .60 miles a total of 8.76 miles. For maintenance of this road we are obliged to raise:

For summer patrol, \$60.00 per mile
 For winter snow removal and sanding, \$40.00 per mile

State Road Maintenance, Summer

Unexpended 1938,	\$	24 40
Appropriation,		500 60
Warrants Paid,	\$	525 60
Balance, Overdraft,		60
	<hr/>	<hr/>
	\$	525 60
	\$	525 60

STATE AID MAINTENANCE

The Town has five sections of Highway designated as State Aid Roads:

#1. End of concrete to Carthage Line	4.85 miles
#2. East Dixfield to Jay	1.25 miles
#3. Durrell's Mill to Church on Common	1.20 miles
#4. Third and Mill Streets	.30 miles
#5. Riverside Cemetery to Reed's	1.42 miles
	<hr/>
	9.02 miles

The Town's share of the maintenance of these sections is \$30.00 per mile or \$270.60.

State Aid Road Maintenance

Appropriation,		\$	270	63
Warrants Paid,	\$	270	60	
Balance, Unexpended,			03	
		<hr/>	<hr/>	
	\$	270	63	\$ 270 63

THIRD CLASS MAINTENANCE

The allocation of Third Class monies for construction is likewise contingent upon the Town's having raised and expended yearly, a sum equivalent to .3% of the money used in construction of Third Class roads since 1927.

Third Class Road Maintenance

Unexpended 1938,		\$	217	57
Appropriation,			643	00
Transferred to State Aid				
Construction,	\$	217	57	
Warrants Paid,		61	50	
Balance, Unexpended,		581	50	
		<hr/>	<hr/>	
	\$	860	57	\$ 860 57

NOTE—This balance is carried forward to 1940. We are advised by the state that there are 1939 charges which have not yet been charged to the town. This account should be investigated and reconciled with the state records during 1940.

THIRD CLASS CONSTRUCTION

Funds for this road are apportioned by the State in proportion to the number of miles of third class maintained by the Town; this apportionment being contingent upon the bushes being cut and removed from the sides of the aforementioned roads.

SPECIAL RESOLVE ACCOUNT

This money is a part of Oxford County's share of \$300,000.00 distributed among all of the Counties in the State.

STATE AID CONSTRUCTION (Joint Fund)

1938 Balance (Balance of cost
of new concrete street built
in 1937), \$ 12,265 42

Construction	Warrants
1939	Paid

Job #3 Dixfield Common
Road Third Class
Construction, \$ 7,738 34

Job #4 River Road Special
Resolve Construction, 791 64

Charges from State of
Maine acct. of 1937 con-
struction (concrete
street), 32 56

Third Class Maintenance
payroll charged to Con-
struction (by state), 63 30

Correction, 2 20

—————\$ 8,628 04

1939 Receipts

State of Maine (Applying on
1938 Balance), \$ 2,475 00

State of Maine (Special Resolve,
1939), 780 55

State of Maine, (Third Class
Construction 1939), 1,803 15

Transfers

1938 Balance, Third Class Main-
tenance transferred to State
Aid Construction by State
of Maine, 217 57

Adjustments

Charged to Net Town Debt to bring town records into agreement with state,	189 37
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Suspense

Bill paid by town applying on 1938 work proper credit for which has not been allowed by state (set up in Accounts Receivable),	242 09
Balance, Feb. 10, 1940,	
Overdraft,	15,185 73
	<hr/>
	\$ 20,893 46 \$ 20,893 46

NOTE—In past years the town of Dixfield has carried separate accounts for State Aid Construction, Special Resolve and Third Class Roads. The State of Maine combines these accounts.

Adjustments and transfers have been made during 1939 as outlined above, in order to bring the town and state records into agreement.

The balance of \$15,185.73 shown above agrees with the State Aid Construction (Joint Fund) Account as it is carried on the State Highway Commission records.

ANALYSIS OF HIGHWAY ACCOUNTS**Labor, Trucks and Teams**

Name	Paid
Arnold, Joseph,	\$ 18 90
Arsenault, Prosper,	611 24
Babcock, LaForest,	18 20
Beairsto, Joseph,	36 75
Beisau, Omer,	113 37
Berry, Francis,	5 60
Berry, Wilmer,	158 72
Blaisdell, Lester,	8 40

Blanchard, Lee G.,	26 10
Blanchard, Tony,	6 75
Burnham, Dudley,	8 40
Carlton, A. L.,	5 70
Carlton, George,	8 05
Child, Conrad,	1 40
Collins, L. A. Jr.,	2 80
Coolidge, Chester,	8 40
Coolidge, H. E.,	193 90
Coolidge, John,	42 35
Coolidge, Lester,	52 50
Coolidge, Kenneth,	17 15
Crockett, Roscoe,	24 15
Curneil, Frank,	2 45
Deroche, Robert,	1 40
Douglas, Marion,	9 45
Droun, Perley,	18 72
Ellis, Kenneth,	9 45
Ferland, Francis,	4 50
Flagg, William,	2 80
Fletcher, Charles,	1 20
Ford, Charles,	5 95
Ford, Samuel,	18 32
Francis, E. B.,	13 60
Francis, Harry,	102 02
Francis, Roy,	158 72
Goding, Walter,	18 00
Gould, Gerald,	3 50
Gould, Raymond,	1 40
Hall, Ralph,	61 25
Hall, Roscoe,	15 75
Higgins, John,	276 66
Holman, Arly,	8 40
Holman, Arthur,	1 20
Holman, Delmar,	8 40
Holman, Frank,	8 40
Holman, Lyman,	79 45

Holman, Roger,	16 80
Holman, Theron,	25 25
Holman, Verdell,	12 60
Horne, Homer,	3 54
Horne, Stanley,	7 70
Jay, Town of,	9 00
Jordan, Milford,	10 15
Judkins, Evander,	686 21
Kenersen, Herbert,	16 10
Knox, Merle,	6 75
Lane, Milton,	8 40
Littlefield, Freeman,	289 50
Look, Lawrence,	4 00
Lovett, Lafer,	2 80
Mendes, Anthony,	672 11
Merrill, Burchard,	8 40
Merrill, Guy,	70 35
Mitchell, Clayton,	59 14
Morrison Bros.,	44 00
Morrison, Erlon,	5 63
Morrison, Vivian,	18 40
Newell, Thomas,	57 39
Packard, Mahra,	179 72
Palmer, Hubert,	90 07
Palmer, Rupert,	2 80
Paine, Harold,	280 00
Paine, W. O. Jr.,	90 00
Paine, W. O. Sr.,	71 95
Passadore, Frank,	3 50
Perry, Victor,	19 00
Philbrick, Lamont,	9 45
Putnam, John,	9 10
Putnam, Oscar,	46 75
Rand, Lloyd,	81 02
Rand, Samuel,	4 50
Richardson, Merle,	11 25
Robbins, Alston,	53 13

Robbins, John,	420 55
Robbins, Vernon,	17 00
Robbins, Winfield,	62 47
Rollins, John,	83 20
Sargent, Clinton,	3 50
Smith, Charles,	8 05
Smith, Harry,	11 02
Smith, Hollis,	12 38
Steele, John,	93 00
Swan, John,	166 09
Swan, Stanley,	1,730 40
Taylor, Charles,	334 06
Towle, C. H.,	2 50
Tucker, Daniel,	34 87
Tucker, John,	55 12
Turner, Emery,	15 40
Walker, Ellis,	17 15
Walton, Lester,	341 77
Webster, Everett,	312 79
Weld, Carl,	149 92
Weld, Frank,	50 75
Wilson, John,	99 22
Wilson, Carroll,	8 40
Wilson, John,	187 07
Winter, R. O.,	16 90
Wing, Leo,	176 39
Wetherell, C. L.,	3 60
Wright, Clyde,	1 20
Wright, Edwin,	78 00
Wright, Roland,	30 80
Wright, Walter,	52 15

Total,

\$ 9,760 00

NOTE—This list shows total payments for labor, trucks and teams on all highway accounts. It does not show the total cost of all highway work as the following items have not been included:

Payments to State of Maine
Land damage
Materials and supplies

CHARITY

Poor Relief

Appropriation,		\$ 3,000 00
Sundry Receipts,		91 00
Warrants Paid,	\$ 2,634 15	
Balance, Unexpended (To Summary),	456 85	
	<hr/>	
	\$ 3,091 00	\$ 3,091 00

For analysis of expenditures by cases, see detailed statement, following the "Charity" Section of this report.

Poor of Other Towns

Warrants Paid,	\$ 873 12	
Cash Received,		\$ 568 34
Adjustment, transferred to Accounts Receivable,	58 64	
Balance (due from other towns),		363 42
	<hr/>	
	\$ 931 76	\$ 931 76

For details see statement following.

State Poor

Warrants Paid,	\$ 533 98	
Cash Received,		\$ 874 73
*Adjustment (Written off to Town Debt),	320 75	
	<hr/>	
	\$ 874 73	\$ 874 73

*NOTE—There was a balance due from the state as of the end of 1938 which was not set up when the books were audited for 1938.

Public Welfare

Warrants Paid,	\$	878 41		
Cash Received,			\$	728 39
Balance, Due from State of Maine,				150 02
		<hr/>	<hr/>	
	\$	878 41	\$	878 41

Mothers' Aid

Appropriation,			\$	819 00
Warrants Paid,	\$	1,144 50		
Balance, Overdraft,				325 50
		<hr/>	<hr/>	
	\$	1,144 50	\$	1,144 50

TOWN POOR RELIEF
DETAIL OF EXPENDITURES

Case	Total Paid
Armstrong,	\$ 80 50
Blanchard, Valerie,	339 77
Chase, Harold,	29 40
Danforth, Walter,	3 84
Frost, William,	152 00
Fish, George,	153 87
Gerrish, Barbara,	250 93
Haines, Angie,	5 00
Horne, Harold,	6 00
Hall, Roscoe,	37 17
Higgins, John,	302 84
Merrill, Guy,	212 28
Masterman, Leavitt,	20 60
Norton,	246 57
Pratt, William,	14 79
Phillips, Fred,	260 57
Packard, Mabra,	31 22
Stevens, Ernest,	12 93

Welch, Thomas,	21 00
Wing, Leo,	85 33
Wing, Willard,	64 93
Wing, Willard (Mrs.),	4 43
Wing, Alfred,	5 19
Wing, Archie,	122 93
Webster, Chester,	11 00

Total Cases Above,	\$ 2,475 09
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Miscellaneous

M. McCarty (Legal Exp.),	\$ 40 00
Feeding Tramps for Year,	
(Will Holman),	27 00
Medical Inspection (School),	2 50
Administration	
Exp. on Surplus Commodities,	29 78
Sundry,	12 73
Sundry Expense,	5 80
Paid Town of Mexico Acct.,	
Raymond Lufkin (1936 exp.),	41 25

Total Expenditures,	\$ 2,634 15
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Less, Repaid to Town:

Willard Wing,	\$ 5 00	
Steve Wing (Acct. 1938),	15 00	
K. Collins, (Acct. 1938),	9 00	
Lillian Wing, (Acct. 1938),	62 00	\$91 00

Total Cost for Year,	\$ 2,543 15
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NOTE—The Poor Department also obtained a refund of \$254.40 account of Chester Webster (prior years case). This has been credited to Unappropriated Funds.

SUMMARY—POOR OF OTHER TOWNS

Town	Year Ending February 10, 1940			Analysis (for Jan. 1940)
	Total Expenditures	Cash Received	Balance due Feb. 10, 1940	
Carthage,	\$ 303 92	\$ 287 60	\$ 16 32	(for Jan. 1940)
Mexico,	167 07		167 07	
Portland,	161 90	95 66	66 24	(Dec., Jan., Feb.)
Bethel,	154 42	123 13	31 29	(for Jan. 1940)
New Vineyard,	3 31	3 31		
Weld,	82 50		82 50	(Jan. 1940)
Total,	<u>\$ 873 12</u>	<u>\$ 509 70</u>	<u>\$ 363 42</u>	

SCHOOL DEPARTMENT **SUMMARY OF ACCOUNTS**

Account	1938		1939 Appropriation		Transfer	Cash Receipts		Total	Warrants Paid		Balance 2/10/1940
	\$	*	\$		\$	\$		\$	\$	\$	
Books and Supplies											
Common Schools		13.87	8,200.00		45.00	1,498.87		9,228.61	1,994.89		212.69
High School		93.33	4,000.00			969.74		5,480.38	5,480.38		
High School Conveyance		226.00	300.00			1,573.71		526.00	342.20		183.80
Insurance, Lights and Water		128.40	300.00			2.00		430.40	267.10		163.30
Laboratory		45.59	75.00			12.10		41.51	39.50		2.01
Library		14.44	75.00					60.56	58.68		1.88
Office Expense		21.97	100.00			16.55		138.52	137.22		1.30
Repairs		6.25	700.00					706.25	704.61		1.64
School Activities		3.31	200.00					203.31	203.82	*	.51
Superintendent		26.40	534.60					561.00	534.60		26.40
School Fund			45.00		45.00						
Total	\$	268.86	\$ 15,029.60	\$		\$	4,072.97	\$ 19,371.43	\$ 18,778.92	\$	592.51

For details of expenditures, see School Department report.

* denotes an overdraft.

RECREATION

Band Concerts

Appropriation,		\$	100 00
Warrants,	\$	100 00	
		<hr/>	<hr/>
	\$	100 00	\$ 100 00

Memorial Day

1938 Balance,		\$	6 87
Appropriation,			85 00
Warrants,	81 36		
Balance, Unexpended (To			
Balance Sheet),	10 51		
	<hr/>	<hr/>	
	\$	91 87	\$ 91 87

UNCLASSIFIED

Municipal Association Dues

Appropriation,		\$	40 00
Warrants,	\$	40 00	
		<hr/>	<hr/>
	\$	40 00	\$ 40 00

White Pine Blister

Appropriation,		\$	100 00
Received from State of Maine,			50 00
Warrants Paid,	\$	150 00	
	<hr/>	<hr/>	
	\$	150 00	\$ 150 00

UNITED STATES DEPARTMENT OF
AGRICULTURE

Bureau of Entomology and Plant Quarantine
Washington, D. C.

Bridgton, Maine.
Dec. 6, 1939.

Board of Selectmen,
Dixfield, Maine.

Gentlemen:

I am enclosing annual report for 1939 on blister rust control for your annual report.

We are deeply grateful to the selectmen and townspeople for the cooperation given us.

We desire your cooperation again for the 1940 eradication season. We are asking you to include in your 1940 budget \$100.00 for our work.

REPORT ON WORK

Month worked, July

No. men employed,	4
No. acres covered,	249
No. wild and cultivated current and gooseberry bushes destroyed,	686
Amount of town funds spent for labor,	\$ 100 00
Amount of state funds spent for labor,	50 00
Cost of supervision by State Supervisor, Salary,	37 95
Expense,	11 26
Cost per acre,	60 cents
Bushes per acre,	3

Very truly yours,

D. S. CURTIS,
Bridgton, Maine.

CEMETERY ACCOUNT

RIVERSIDE CEMETERY

Date Created	Name	Amount	Where Invested	Expended		Accumulated Interest	Balance
				1939			
1928	Horace Holman and Backer	\$ 50.00	R. F. Tr. Co.	\$		\$ 2.41	\$ 71.41
1928	Glines	50.00	Town Treasurer	2.00			50.00
1923	Knowles	50.00	Town Treasurer	2.00			50.00
1928	Bartlett	1,000.00	Town Treasurer	40.00			1,000.00
1936	Mary Johnston and John B. Newton	500.00	R. F. Tr. Co.		29.82		529.82
1938	Aaron and Charlotte Chesley	150.00	R. F. Tr. Co.		7.25		157.21
SEVERY HILL CEMETERY							
1938	Warren and Catherine Severy	\$ 150.00	R. F. Tr. Co.	\$		\$ 5.99	\$ 155.99
1938	Cummings	50.00	Town Treasurer	2.00			57.00
SCIENCE HILL CEMETERY							
1927	Bartholomew Hutchinson	\$ 150.00	R. F. Tr. Co.	\$32.00		\$40.72	\$ 190.72
EUSTIS CEMETERY							
1920	John M. Eustis	\$ 500.00	Town Treasurer	\$ 7.20		\$39.05	\$ 539.05

GREENWOOD CEMETERY

1920	Wm. E. Putnam	\$ 200.00	R. F. Trust Co.	\$49.52	\$ 249.52
1922	Helen Powers	300.00	R. F. Trust Co.	72.45	372.45
1928	Augusta White	50.00	R. F. Trust Co.	12.20	62.20
1928	Geo. D. Bartlett	1,000.00	R. F. Trust Co.	155.88	1,155.88
1930	Hiram Randall	500.00	R. F. Trust Co.	84.16	584.16
1932	Ida Thompson	300.00	R. F. Trust Co.	43.92	343.92
1932	Jennie White	100.00	R. F. Trust Co.	19.02	119.02
1932	William Scott	100.00	R. F. Trust Co.	16.62	116.62
1936	Geo. Flagg	500.00	R. F. Trust Co.	50.94	550.94
1936	Granville Torrey	400.00	R. F. Trust Co.	31.79	431.79
1937	Mary E. Johnston	500.00	R. F. Trust Co.	29.81	529.81
1938	Leonard and George Brackett	100.00	R. F. Trust Co.	4.64	104.64
1938	Luther Ludden	1,000.00	R. F. Trust Co.	23.28	1,023.28
1938	Percy Gammon	200.00	R. F. Trust Co.	5.87	205.87
1939	Wm. and Cora Pease	150.00	R. F. Trust Co.	3.75	153.75
1939	Chas. Hall and V. C. Horne	150.00	R. F. Trust Co.	2.18	152.18

CEMETERIES**Cemetery Maintenance**

1938 Balance,		\$	15	17
Appropriation,			350	00
Cash Receipts,			6	00
Warrants drawn,	\$	343	20	
Balance, Unexpended,		27	97	
		<hr/>		
	\$	371	17	\$ 371 17

Interest on Cemetery Funds

Balance,		\$	33	25
Appropriation,			66	00
Warrants drawn,		44	00	
Balance, Unexpended,		55	25	
		<hr/>		
	\$	99	25	\$ 99 25

INTEREST**Interest on Loans**

Appropriation,		\$	900	00
Warrants Paid,	\$	769	37	
Balance, Unexpended (To Summary),		130	63	
		<hr/>		
	\$	900	00	\$ 900 00

GENERAL**Maintenance Town Property**

Appropriation,		\$	200	00
Warrants Paid,	\$	259	72	
Balance, Overdraft,			59	72
		<hr/>		
	\$	259	72	\$ 259 72

Fund for New School Building

Appropriation,		\$ 5,000 00
*Warrants drawn,	\$ 5,000 00	
	<hr/>	<hr/>
	\$ 5,000 00	\$ 5,000 00

* Certificate of deposit with the Rumford Falls Trust Co., Dixfield Branch.

Engine Hall, Repairs

Appropriation,		\$ 300 00
Warrants Paid,	\$ 300 00	
	<hr/>	<hr/>
	\$ 300 00	\$ 300 00

State Tax

Appropriation,		\$ 6,900 69
Paid State of Maine,	\$ 6,900 69	
	<hr/>	<hr/>
	\$ 6,900 69	\$ 6,900 69

County Tax

Appropriation,		\$ 3,043 44
Paid Oxford County Treasurer,	\$ 3,043 44	
	<hr/>	<hr/>
	\$ 3,043 44	\$ 3,043 44

Unappropriated Funds

1938 Balance,		\$ 4,900 51
Refund Acct. Chester Webster,		254 40
Overlay 1939 Tax Committment,		2,383 60
Supplemental Taxes for 1939,		317 03
Bank Stock Tax,		104 97
Dog License Refund,		142 92
Railroad and Telephone Tax,		22 11
Transferred to Net Town Debt, \$	4,900 51	
State Dept. of Audit (1937		
and 1938 Audit),	447 40	
(No appropriation made.)		
Balance, Unexpended,	2,777 63	
	<hr/>	<hr/>
	\$ 8,125 54	\$ 8,125 54

Excise Taxes 1939

Total Collected,		\$ 2,819 96
Paid Dixfield Village Corporation,	\$ 250 00	
Balance (To Summary),	2,569 96	
	<hr/>	<hr/>
	\$ 2,819 96	\$ 2,819 96

Excise Taxes 1940

Total collected to Feb. 10, 1940,	\$ 1,038 67
This account carried forward to 1940.	

High Street

Balance of old appropriation unexpended,	\$ 33 64
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Tractor Fund

Balance,	\$ 337 50
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DOG TAXES

1938 Balance,	\$ 6 00
Receipts,	183 00
Paid State of Maine,	\$ 189 00
	<hr/>
	\$ 189 00
	<hr/>
	\$ 189 00

PORCUPINE BOUNTY

1938 Balance,	\$ 56 50
Expenditures,	50
Received from State of Maine,	\$ 44 25
Balance (due from State of Maine),	12 75
	<hr/>
	\$ 57 00
	<hr/>
	\$ 57 00

LUDDEN PROPERTY

Cash Receipts, Rentals,	\$	560 00	
Am. Eagle Insurance Co.,		39 04	
Home Insurance Co.,		28 39	
Sundry,		1 00	
Warrants Drawn (Repairs, etc.)	\$	316 89	
Transferred to Ludden Mem. Library			
Construction Account,		79 13	
Balance, Unexpended,		232 41	
Carried forward to 1940.			
		<hr/>	<hr/>
	\$	628 43	\$ 628 43

OLD AGE ASSISTANCE

Warrants drawn (paid State of			
Maine),	\$	719 18	
Cash Received from State,	\$	332 77	
Transferred from State Aid			
Construction,		900 00	
Balance, due the State of Maine,		513 59	
		<hr/>	<hr/>
	\$	1,232 77	\$ 1,232 77

TOWN CLERK'S REPORT

RECORD OF MARRIAGES

Date	Groom and Bride	Residence	Place of Marriage	By Whom Married
1939				
Mar. 25	Clayton Mitchell Helen Horne	Dixfield Dixfield	Mexico	John E. Hunt
Apr. 22	Ralph Allen Kathleen Welch	Mechanic Falls Dixfield	Rumford	P. C. Clark
Apr. 29	Harold Evans Ruth L. Kidder	Livermore Falls Dixfield	Livermore Falls	Harold Libbey
May 6	Ernest Donahue Mabel Hawthorne	West Peru Dixfield	Farmington	Bernard B. Holland
May 27	Harry L. Francis Ruth Jacobs	Dixfield North Jay	Dixfield	Wm. C. Porter
May 29	Victor M. Perry Lucille R. Coolidge	Dixfield Canton	Rumford	Harley A. Shattuck
June 10	Glendon A. Whitman Pearl A. Mayhew	Dixfield Dixfield	Dixfield	Clifford V. Cross
June 3	Raymond Parlin Geneva Knox	East Dixfield Wilton	Wilton	Albert Watson

June 29	Irvin B. Gill	Dixfield	Wilton	Fergus Lea
	Josephine Holman	Dixfield		
July 8	Lloyd Buckminster	Dixfield	Old Town	Thos. J. W. Cornish
	Irma D. Brown	Old Town		
July 22	Amos Spiller	Rangeley	Dixfield	C. V. Cross
	Mildred White	Greene		
July 22	Kenneth Whittemore	Dixfield	Rumford	Philip Boivin
	Germaine Hebert	Rumford		
July 1	Alvin W. Brown	Carthage	Dixfield	C. V. Cross
	Lillian Lane	Carthage		
Aug. 5	Earl Bulger	Rumford	Rumford	Timothy J. O'Mahoney
	Dorothy Eastman	Dixfield		
Aug. 26	Rudolph Patinaude	Dixfield	Farmington	Bernard B. Holland
	Ethel Hawthorne	Dixfield		
Aug. 27	Hubert Palmer	Dixfield	Rumford Center	E. Elbridge Brewster
	Alfa A. Rand	Dixfield		
Sept. 2	Maynard Berry	Farmington	Dixfield	Clifford V. Cross
	Rena Ganage	Mt. Vernon		
Sept. 2	Winston Nickerson	Farmington	Dixfield	Clifford V. Cross
	Marie Howatt	Farmington		

Sept. 5	Bernard A. Kidder	Dixfield	Wilton	Albert P. Watson
	Ruth F. Hanscom	North Jay		
Sept. 30	Carl H. Merrill	Dixfield	Rumford	Fred E. Hanscom
	Pauline Tate	Rumford		
Sept. 23	Ransom E. Gilkey, Jr.	Dixfield	Alfred	Millard B. Gile
	Virginia Gile	Alfred		
Oct. 28	Kenneth S. Berry	Dixfield	Dixfield	Clifford V. Cross
	Margaret A. Carroll	Dixfield		
Nov. 18	Elisha L. Stetson	Dixfield	Dixfield	Clifford V. Cross
	Ethel L. Gilcrease	Dixfield		
Dec. 12	Roger G. Gates	Norway	Norway	Wm. P. Farnsworth
	Velita Whitman	Dixfield		
Dec. 25	Bertrand C. Buck	Buckfield	Dixfield	Clifford V. Cross
	Elsie E. Buck	Buckfield		
1940				
Jan. 27	Raymond Doyen	Mexico	Dixfield	Clifford V. Cross
	Helen Vittum	Woodstock		
Jan. 20	Philip Gagnon, Jr.	Farmington	Dixfield	Clifford V. Cross
	Barbara Luise Small	Farmington		

RECORD OF DEATHS

Date	Name	Age	Birthplace
Feb. 27	Ella H. Brackett	69	Dixfield
March 8	Everett Gould	75	Dixfield
March 13	Grace D. Curneil	62	Roxbury
March 14	Kermit K. Torrey	23	Dixfield
March 20	Lester W. Adams	79	Wilton
March 30	Lizzie M. Fletcher	85	East Addington
April 12	Thomas H. Welch	77	Oxford
May 3	Orman O. Gould	70	Dixfield
May 22	Lucena Alice Newton Gould	54	Dixfield
May 24	Leavitt Masterman	75	Weld
May 27	Clyde Chester Paul	58	Dixfield
May 8	Frank Carlos Griffith	87	Dixfield
May 20	Ralph L. Butler	61	Farmington
July 5	Fred S. Chase	75	Dixfield
Aug. 2	Ella Robbins	71	Gray
Aug. 12	Mary S. Dexter	85	Boston, Mass.
Sept. 10	Georgianna Frances Robbins	69	Wilton
Sept. 24	Stillborn, unnamed child of Gerald Newman and Glenwood Jones		

Sept.	26	Minnie L. Bickford	83	Byron
Oct.	5	Martha Spencer	66	Drew
Oct.	8	Herschel Bolivar Holt	72	Dixfield
Oct.	12	Walter J. Weld	59	Dixfield
Oct.	22	Harriett M. Walker	73	Westbrook
Oct.	21	George W. Fish	86	Dixfield
Nov.	2	Ruth Adelle Leavitt	80	Dixfield
Nov.	12	Flora M. Leslie	64	Bridgewater, Mass.
Nov.	24	Lula E. Hathaway	71	Massachusetts
Dec.	5	Matilda A. Marsh	88	Dixfield
Apr.	20	John Vivian Robbins	20	Wilton
Dec.	1	Robert Russell Fletcher	2	Lowell, Mass.
Dec.	11	William Redding	71	Dixfield
Dec.	15	Freelon Wright	56	Dixfield
1940				
Jan.	11	Wilder K. Chase	84	Dixfield
Jan.	17	Emily S. Tainter	94	Dixfield
Jan.	17	Willis Waldo Tainter	62	Dixfield

RECORD OF BIRTHS

Date	Name	Sex	No. child	Parents
1938				
July 14	Harry David Robbins	M	10	John A. and Evelyn D.
July 24	William Stanwood Elliott	M	2	Stanwood C. and Dorothy E.
Aug. 30	Baby Swan	M	3	Bartlett G. and Dorothy G.
Aug. 31	Philip Sterling Rowe	M	1	Donald G. and Lucille B.
Sept. 26	Terrance Richard Robinson	M	1	Richard D. and Priscilla T.
Dec. 30	John Drew Stowell	M	1	Rand N. and Phoebe H.
Dec. 30	Newton Stanley Stowell 3rd	M	1	Newton S. II and Barbara L.
Dec. 24	Donald Francis Hebert	M	3	Saul T. and Agnes L.

The above list was sent late by the Town Clerk in Rumford.

1939				
Jan. 5	Leo Joseph Gallant	M	1	Leo J. and Dorothy C.
Jan. 19	Sandra Faye Frost	F	2	William F. and Iola E.
Mar. 10	Reginald Allen Walker	M	2	Mary E. Walker
Mar. 14	William Ladd Ramsey	M	2	William L. and Frances E.
Mar. 16	Melvin Alexis Smith	M	1	Reginald and Mildred W.
Mar. 20	Leon Earl McIntire	M	4	Leon E. and Bertha A.
Apr. 9	Arthur Ralph Turner	M	1	Ralph J. and Ina P.

Apr. 21	Rose Mary Flagg	F	William and Isabelle
June 3	Paul Hadley Maier	M	Karl and Violet
June 29	Judith Fanny Gertrude Elliott	F	Stanwood C. and Dorothy E.
July 4	Carolyn Jean Waterhouse	F	William R. and Sybil S.
July 5	Steven Stanley Adams	M	Stanley G. and Verna W.
July 11	Jacqueline Alma Merrill	F	Vinton W. and Mary C.
July 23	Jean Anne Breault	F	Ernest T. and Rita T.
Nov. 14	George Joseph Howard	M	Elmer J. and Illona F.
Feb. 24	Arlene Agnes Towle	F	Richard J. and Margaret R.
Mar. 15	Richard Arthur Magoon	M	Clayton and Lelia Mae
Mar. 20	Philip Edmund Packard	M	Mabra and Thelma
Mar. 31	Helen Elizabeth McPherson	F	John A. and Erva E.
May 9	Elizabeth Ann Ellis	F	Morton E. and Grace V.
May 30	Hazel Elaine Noyes	F	Vinal and Violet M.
May 3	Elizabeth Ann Tyler	F	Hollis M. and Thelma P.
June 22	Richard Lloyd Knowles	M	Oscar R. and Lottie W.
July 27	Bernard Lawrence Porter	M	Harriet L. Porter
Aug. 18	Judith Joan Millett	F	Lloyd and Natalie C.
Aug. 26	Winnifred Ann Grover	F	Rodney P. and Edith G.
Aug. 30	Doris Nina Urquhart,	F	Walter W. and Dorothy B.
Sept. 10	Edward Lamont Toothaker	M	Lamont A. and Ruth C.

Sept. 24	Clayton Sherman Mitchell	M	1	Clayton S. and Helen H.
Oct. 5	Timothy Jon Calden	M	2	Leland and Marion J.
Oct. 7	Geraldine Rae Hanson	F	3	Harry R. and Madeline R.
Oct. 9	Kathleen Faye Crockett	F	5	Roscoe E. and Mary B.
Oct. 10	Patricia Elaine Porter	F	1	Ersel E. and Marion T.
Nov. 4	Freddy Eugene Stone	M	5	W. Alton and Jennie N.
1935				
June 18	Ronald Howard Wheeler	M	3	Howard E. and Edith S.
1940				
Dec. 14	Dale-Simon Hutchinson	M		Earl M. and Celia T.
Dec. 3	Paula Marie Willoughby	F	3	Paul H. and Elsie D.
Dec. 2	Royce Davis Purinton	M	1	Royce D. Jr. and Grace

DOG LICENSES

1	Kennel	\$ 10 00
85	Male	85 00
11	Female	55 00
33	Spayed Female	33 00
Total		\$ 183 00
		CHESTINA GILKEY,
		Town Clerk.



HIGH SCHOOL

REPORT OF THE SUPERINTENDING SCHOOL COMMITTEE

To the Citizens of Dixfield:

Your superintending school committee respectfully submits at this time its report for the year 1939-40.

We regret that we must report the crowded condition at the building remains the same as it has been for the past few years and must necessarily remain the same until it is possible for the town to build a new building to take care of the surplus number of pupils. We have done about all that was possible to alleviate this condition. We added one new teacher, Miss Mildred Butler, at the beginning of

the present school year. Her services as a helping teacher in the first and second grades where the crowded conditions present a serious handicap, are very valuable.

We wish to state at this time that we sincerely believe our teachers are doing the very best work possible under existing conditions. In fact, an inspector from the State Department of Education who visited our schools recently, although criticizing the large number of pupils in one classroom, expressed her amazement at the efficiency of the teachers themselves in dealing with the problem.

We are happy to report that the prevalence of lice existing in our schools last year is a thing of the past. It was necessary to take rather severe measures but the results have been very gratifying as we have had no contagious or infectious diseases of any kind in the school thus far this year. We are very grateful for the cooperation and aid given us at all times by parents, Health Officers, Town Physicians and our State Health Nurse who has given unstintingly of her time in order to make very frequent and very complete examinations of the pupils.

We would like, as in years past, to urge all citizens, especially parents of pupils in school at the present time, to visit our schools. It is the only way in which you can secure authentic, first-hand knowledge of just what those teachers we have hired are doing for your boys and girls. Only after doing so, not once, but frequently, can you judge them or the work they are doing. Furthermore, it is the only way in which you can obtain any concise conception of this overcrowded condition about which your school committee has been talking for the past few years.

There has been much comment upon the noticeable falling off in attendance at most school functions and apparent lack of interest in them. With the exception of the graduating exercises, not nearly the number of townspeople attend these school functions as should attend them. It is discouraging to school officials, teachers, and especially to the children themselves to know this lack of interest exists. May we not urge you all, not only to support your school financially, but to support it by attending these activities?

We wish to thank all those who, during the past year, have aided the Superintendent, teachers or Committee in any way.

Let us all work hard to make of our school an institution that will fit our children for happy, useful lives—an institution of which Dixfield can be proud.

GRACE FOSTER,
RAND N. STOWELL,
WILLIAM W. EUSTIS,
Superintending School Committee.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of
the Town of Dixfield:

I hereby submit my fifteenth annual report of your
schools:

TEACHERS

Schools	Teachers	Terms in Present Position	Annual Salary
High School Prin.	John Daker	13	\$1,700.00
High School Asst.	Roy Robinson	13	1,500.00
High School Asst.	Jasper Foster	4	1,000.00
Assistant in H. S. and Gram. Grades	William Fisher	4	900.00
Sub-Primary	Calla Whorff	37	774.00
Grades 1 and 2	Lucille Dill	16	702.00
Asst. Grades 1 and 2	Mildred Butler	1	468.00
Grades 3 and 4	Sara Pepper	10	702.00
Asst. Grades 3 and 4	Esther Judkins	16	594.00
Grades 5 and 6	Mary Rand	16	702.00
Grades 7 and 8	Wilma Dunham	13	846.00
Severy Hill	Florence McIntire	1	504.00

There has been one change in the list of teachers since
last year and one addition to the staff. Mildred Butler was
elected to assist Miss Dill in Grades 1 and 2. Florence
McIntire has taken the place of Mary Weld at Severy Hill.
Mrs. Weld is teaching the Stickney Corner School in
Carthage.

ENROLLMENT OF PUPILS BY GRADES FOR FALL TERM, 1939

School	Sub-Pri.	I	II	III	IV	V	VI	VII	VIII	Total
Central	36	23	37	27	35	20	24	18	25	245
Severy Hill	1	1	2		2		1			7
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	37	24	39	27	37	20	25	18	25	252
	Freshmen Sophomores Juniors Seniors									Total
High School		31		25		24		16		96

ATTENDANCE

The whole number in attendance and the average attendance for each term are as follows:

	Winter Term		Spring Term		Fall Term	
	No.	Av.	No.	Av.	No.	Av.
	Pupils	Att.	Pupils	Att.	Pupils	Att.
School—High						
Freshmen	32	30.19	31	30.15	31	29.73
Sophomores	25	22.51	24	22.78	25	22.25
Juniors	19	16.56	18	16.8	24	21.96
Seniors	19	18.39	19	18.23	16	15.82
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	95	87.65	92	87.96	96	89.76
School—Grades						
Sub-Primary	26	22.1	27	25.1	36	32.71
Grade One	35	31.5	33	30.06	23	21.31
Grade Two	29	26.5	29	27.05	37	31.76
Grade Three	37	34.83	37	35.38	27	23.37
Grade Four	22	20.78	21	20.34	35	33.37
Grade Five	24	22.45	24	22.6	20	19.32
Grade Six	21	19.95	19	18.31	24	23.25
Grade Seven	25	23.69	25	23.93	18	17.3
Grade Eight	22	20.8	22	21.31	25	22.14
Severy Hill	6	5.3	6	5.76	7	6.54
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	247	227.9	243	229.84	252	231.07

During the last school year which ended in June, 1939, the following pupils were not absent for any session: High School, Thora Weld of the Senior Class; Charles Holman, Newton McLeod, Ethel Merrill and Dewey Taylor of the Junior Class; Arlene Barry, George Brown, Eleanor Emery, Vivian Putnam and Frances Savage of the Sophomore Class; Carolyn Ames, Bayne Drown, Louis Martin, Edith Taylor and Agnes Witham of the Freshman Class.

Grade 8, Willis Dunham, Robert Greenfield, John Hall and Annie Knox; Grade 7, Frederick Corrow, Noreen Dunham, Earl Luce and Marlowe Walton; Grade 6, Ashton Dunham, Lincoln Gordon, Nadine Gordon, Annie Judkins and Laurel Leavitt; Grade 5, Orvis Dodge; Grade 4, Nora Armstrong, June Hodge, Lynette Palmer, Delbert Walton and Wesley Walton; Grade 3, Eugene Blaisdell, Erlon Gill, Jr., Hazel Hardy, Ruth Higgins, George Morse,

Jr., Richard Porter and Maxine Tainter; Grade 2, Maxine Brown, Joanne Corrow, Durward Knox, Patricia Morton, Norma Palmer and Reginald Palmer; Grade 1, Phyllis Gordon, Clifton Hardy, Gloria Higgins, Arlene Kidder and Evangeline Polland; Sub-Primary, Daniel Masterman; Severy Hill, Sub-Primary, Lauren Rollins. Fifty-four pupils were not absent for the entire year.

The pupils not absent for the fall term of fourteen weeks ending December 15th, 1939, are as follows: High School, John Brown, Maxine Cox, Raymond Duplisea, William Ellis, Richard Gill, Beulah Holman, Charles Holman, Newton McLeod and Dewey Taylor of the Senior Class; Hayden Andrews, George Brown, Robert Cochran, Donald Collins, Eleanor Emery, Beverly Haley, Dorothy Leighton, Conrad McIntire, Vivian Putnam, Frances Savage, Minnie Whitman and William Whittemore of the Junior Class; Carolyn Ames, Horatio Barbour, Ethel Child, Robert DeRoehn, Bayne Drown, Robert Holt, Elethea McLeod, Edith Taylor and Evelyn Walker of the Sophomore Class; Robert Arsenault, Eugene Child, Mollie Foster, Robert Greenfield, Arletta Houghton, Rose Jakubaitis, Annie Knox, Eleanor Merrill, Margaret Morse, Elizabeth Newell, Agnes Oldham, Pauline Palmer, Ellery Porter, Arlene Whittemore and Agnes Witham of the Freshman Class.

Grade 8, Olive Jeanne Ames, Watson Childs, Noreen Dunham, Maxine Freeman, Sheldon Gordon and Artiss Stiles; Grade 7, Grace Brown, Robert Child, Lincoln Gordon, Annie Judkins, Louise Kidder, Laurel Leavitt and Edward Trembley; Grade 6, Mildred Comeau, Orvis Dodge, Arthur McPhee and Oliver Welch; Grade 5, Arthur Brown, Warren Drury, June Hodge and Haroldine Martin; Grade 4, Eugene Blaisdell, Constance Brown, Glenn Carleton, Beverly Collins, Donald Fish, Arthur Floyd, Frank Foster, Erlon Gill, Ruth Higgins, George Morse, Jr., Wesley Stiles, Maxine Tainter and Phyllis Welch; Grade 3, Joanne Corrow, Fred Dunham, Mildred

Ford, Durward Knox, Norma Palmer, Irene Trembley and Walter Cunningham; Grade 2, Bryant Dunham, Dorothy Dunham, Gloria Higgins, Nadine Hodge, Arlene Kidder, Wardsworth McLeod and Marylin Welch; Grade 1, Harold Abbott, James Hawkes, Sidney Hawkes, Daniel Masterman, Marilyn Merrill, Stanton Taylor and George Wing; Sub-Primary, Louis Charity, Jr., Douglas Clark, Walter Kidder, Jr., Leona Masterman, Barbara McLeod, Sylvia Rand, Robert Robinson, Richard Vaughn and Frances Welch; Severy Hill, Warren Rollins. One hundred and ten pupils were not absent for the fall term.

Pupils not absent for four consecutive terms, thereby not missing a session for fifty weeks are: Charles Holman, Newton McLeod, Dewey Taylor, George Brown, Eleanor Emery, Vivian Putnam, Frances Savage, Carolyn Ames, Bayne Drown, Edith Taylor, Agnes Witham, Robert Greenfield, Annie Knox, Noreen Dunham, Lincoln Gordon, Annie Judkins, Laurel Leavitt, Orvis Dodge, June Hodge, Eugene Blaisdell, Erlon Gill, Jr., Ruth Higgins, George Morse, Jr., Maxine Tainter, Joanne Corrow, Durward Knox, Norma Palmer, Gloria Higgins, Arlene Kidder and Daniel Masterman.

Pupils not absent for any session for 86 weeks are: Dewey Taylor, George Brown, Vivian Putnam, Carolyn Ames, Bayne Drown, Edith Taylor, Noreen Dunham, Lincoln Gordon, Arlene Kidder. Several in this group have not missed a half-day for one hundred and twenty-two weeks. They are: Carolyn Ames, Bayne Drown, Edith Taylor, Noreen Dunham. Highest honors for perfect attendance are given Noreen Dunham, who has not been absent a session for 230 weeks, or nineteen terms.

REPAIRS AND EQUIPMENT

The sum of \$700.00 was raised for repairs and equipment. The balance of \$6.25 from last year added to this appropriation made the amount available \$706.25. The Expenditures were for the following purposes: Labor on

grounds, \$25.70; new ceiling and other repairs for the Freshman room in the High School, \$154.86; new parts for repairing desks, \$85.82; labor, repairing desks, \$51.25; plumbing repairs, \$45.29; electric repairs, \$7.50; supplies for painting, \$30.50; new furniture, \$60.01; furnace repairs, \$12.00; new window shades, \$195.78; minor repairs and equipment, \$35.90. These items total \$704.61. Balance on hand, \$1.64.

BUDGET FOR THE ANNUAL TOWN MEETING

The following budget prepared by the school officials has been considered by the warrant committee and approved. It is now submitted for consideration at the annual town meeting.

Common Schools,	\$ 8,200 00
High School,	4,000 00
Books and Supplies,	500 00
Repairs and Equipment,	700 00
Superintendence,	534 60
Office Expense,	100 00
Lights and Water,	150 00
Insurance,	400 00
Laboratory,	75 00
Library,	75 00
School Activities and Music,	200 00
High School Conveyance,	360 00
Interest on School Fund,	45 00

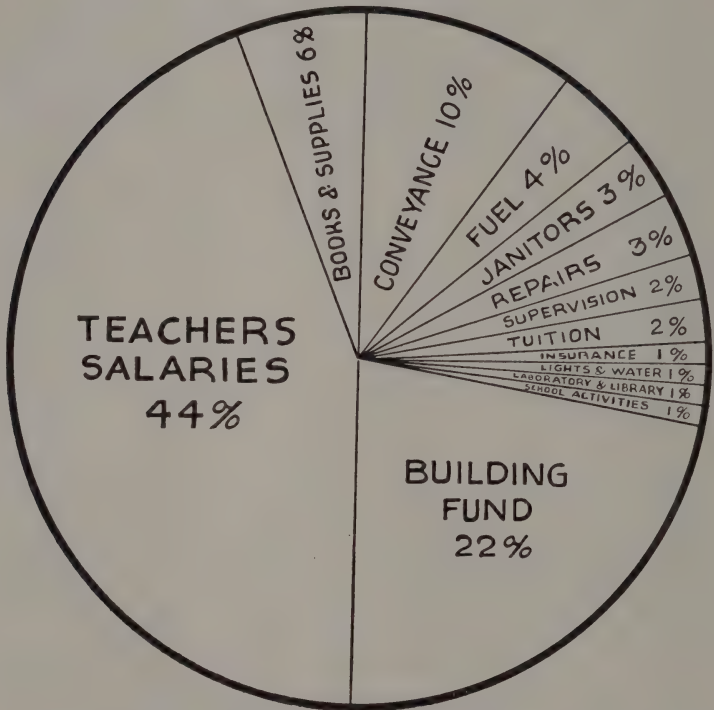
\$ 15,339 60

The total budget is \$310.00 more than last year. We had hoped to reduce it a little but we cannot do it if the town votes to approve the recommendation of the State Auditor who recommends that all amounts unexpended and all overdrafts in all departments of the town be taken from their respective accounts and transferred to a special account. However, there is one account where this cannot be done, and that is the one for Common Schools, because

there is a State Law which requires that all balances and overdrafts in school accounts aided by State money must be carried forward.

If the balances of the accounts for Insurance and High School Conveyance are taken away it will be necessary to ask for \$250.00 more for Insurance and \$60.00 more for High School Conveyance.

FINANCES



The pie-chart shows how the school dollar has been expended the past year. The total amount includes the \$5,000.00 raised for the school building fund. In each section of the chart the per cent given is approximate.

By examining the Recapitulation of the school accounts you will find that we have unexpended amounts totaling \$593.02, and an overdraft of \$.51, making the total amount unexpended in the school department \$592.51.

CONCLUSION

In closing I wish to thank the School Committee for valuable assistance and to thank all the citizens of Dixfield who have aided me in my work with favors and courteous treatment.

Respectfully submitted,

FRANK McGOULDRICK,
Superintendent of Schools.

FINANCIAL STATEMENT COMMON SCHOOLS

Receipts

Balance, 1938-39,	\$ 13 87
Appropriation,	8,200 00
Interest on School Fund,	45 00
State School Fund,	969 74
	<hr/> \$ 9,228 61

Expenditures

Teachers' Salaries,	\$ 5,425 35
Fuel,	483 48
Janitors and Cleaning,	434 61
Conveyance and Board,	2,188 88
Tuition, Town of Wilton,	483 60
	<hr/> \$ 9,015 92

Unexpended,	\$ 212 69
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HIGH SCHOOL

Receipts

Appropriation,	\$ 4,000 00
Tuition, Town of Peru,	865 00
Tuition, Town of Carthage,	210 00
State School Fund,	498 71
	<hr/> \$ 5,573 71

Expenditures

Overdraft, 1938-39,	\$	93 33	
Teachers' Salaries,		4,648 35	
Fuel,		465 27	
Janitor and Cleaning,		366 76	
		<hr/>	\$ 5,573 71

BOOKS AND SUPPLIES

Receipts

Appropriation,	\$	500 00	
Sale of Books and Supplies,		476 40	
State School Fund,		1,022 47	
		<hr/>	\$ 1,998 87

Expenditures

Overdraft, 1938-39,	\$	3 98	
Expended,		1,994 89	
		<hr/>	\$ 1,998 87

REPAIRS AND EQUIPMENT

Receipts

Balance, 1938-39,	\$	6 25	
Appropriation,		700 00	
		<hr/>	\$ 706 25
Expended,		\$ 704 61	
		<hr/>	
Unexpended,	\$	1 64	

SUPERINTENDENCE

Receipts

Balance, 1938-39,	\$	26 40	
Appropriation,		534 60	
		<hr/>	\$ 561 00
Expended,		\$ 534 60	
		<hr/>	
Unexpended,	\$	26 40	

OFFICE EXPENSE

Receipts

Balance, 1938-39,	\$	21 97	
Appropriation,		100 00	
Carthage and Weld, Farmers' Tele-			
phone,		6 00	
Toll Calls, New England Telephone,		10 55	
		<hr/>	
	\$		138 52
Expended,	\$		137 22
		<hr/>	
Unexpended,	\$		1 30

LIGHTS AND WATER

Receipts

Balance, 1938-39,	\$	8 57	
Appropriation,		150 00	
		<hr/>	
	\$		158 57

Expenditures

Lights,	\$	103 85	
Water,		45 00	
		<hr/>	
	\$		148 85
		<hr/>	
Unexpended,	\$		9 72

INSURANCE

Receipts

Balance, 1938-39,	\$	119 83	
Appropriation,		150 00	
Rebate on Insurance,		2 00	
		<hr/>	
	\$		271 83
Expended,	\$		118 25
		<hr/>	
Unexpended,	\$		153 58

LABORATORY

Receipts

Appropriation,	\$	75 00	
Supplies Sold,		12 10	
		<hr/>	\$ 87 10

Expenditures

Overdraft, 1938-39,	\$	45 59	
Expended,		39 50	
		<hr/>	\$ 85 09

Unexpended,	\$	2 01
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LIBRARY

Appropriation,	\$	75 00
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Expenditures

Overdraft, 1938-39,	\$	14 44	
Expended,		58 68	
		<hr/>	\$ 73 12

Unexpended,	\$	1 88
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SCHOOL ACTIVITIES

Receipts

Balance, 1938-39,	\$	3 31	
Appropriation,		200 00	
		<hr/>	\$ 203 31
Expended,		\$ 203 82	
		<hr/>	
Overdrawn,	\$	51	

HIGH SCHOOL CONVEYANCE

Balance, 1938-39,	\$	226 00	
Appropriation,		300 00	
		<hr/>	\$ 526 00
Expended,		\$ 342 20	
		<hr/>	
Unexpended,	\$	183 80	

STATE OF MAINE

Amount received from State School	
Fund,	\$ 2,490 92
Transferred to Common School	
Account,	\$ 969 74
Transferred to High School Account,	498 71
Transferred to Books and Supplies,	1,022 47
	—————\$ 2,490 92

RECAPITULATION

Account	Receipts	Expen- ditures	Un- expended	Over- drawn
Common Schools,	\$ 9,228.61	\$ 9,015.92	\$ 212.69	\$
High School,	5,573.71	5,573.71		
Books and Supplies,	1,998.87	1,998.87		
Repairs and Equipment,	706.25	704.61	1.64	
Superintendence,	561.00	534.60	26.40	
Office Expense,	138.52	137.22	1.30	
Lights and Water,	158.57	148.85	9.72	
Insurance,	271.83	118.25	153.58	
Laboratory,	87.10	85.09	2.01	
Library,	75.00	73.12	1.88	
School Activities,	203.31	203.82		.51
High School Conveyance,	526.00	342.20	183.80	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 19,528.77	\$ 18,936.26	\$ 593.02	\$.51
Amount Unexpended,		592.51		592.51
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 19,528.77	\$ 19,528.77	\$ 593.02	\$ 593.02

DIXFIELD HIGH SCHOOL

The High School opened for the fall term September 11th with 96 students enrolled. Of these, 6 were from East Dixfield, 13 from Peru, and 3 from Carthage. The classes were represented as follows: 31 Freshmen; 25 Sophomores; 24 Juniors; 16 Seniors.

There were no changes in the teaching personnel, since all four High School teachers returned.

Bulletins were published during the summer and sent to the parents at the beginning of the fall term. These were for the purpose of informing the parents of the subjects now required to complete the college and general courses, and to explain the regulations of the school.

For the benefit of those who like to visit a particular course in the High School, we submit the day's schedule for 1939-1940. (See opposite page.)

Each teacher has extra-curricula work as follows:

Mr. Daker—Football, Hockey and Baseball.

Mr. Robinson—Yearbook and Debating.

Mr. Foster—Softball and One Act Play.

Mr. Fisher—Three Act Play and Glee Club.

The first of October a Freshman Reception was held at the Opera House. Directed by Mrs. Daker and Mr. Fisher, a musical program and two one-act plays, "Thanks Awfully" and "The Three Lazies", were presented. The Sophomores gave a Hallowe'en Party; the Juniors a Thanksgiving Party, and the Seniors a Christmas Party.

During the fall term the girls played softball and the boys football. Both the boys and girls were very successful. The boys have ability enough for a good six man team next year.

In the fall our magazine campaign was staged as usual. We appreciate very much the generosity of those townspeople who save their magazine subscriptions and renewals for us each year.

In November Mr. and Mrs. Moore, explorers of Central America and South America, lectured and showed colored pictures of Central America.

In November Dr. Elsemore and Dr. Defoe assisted by the school nurse came to the school and gave inoculations against diphtheria and in December, small pox vaccinations. At the beginning of the winter term they gave the tuberculin test. We are grateful to them and to the town for making possible these worth while health measures which will result in the prevention of disease.

SCHEDULE OF DIXFIELD HIGH SCHOOL, 1939-1940

	Daker	Robinson	Foster	Fisher
8:30- 8:40	Morning Exercises and Spelling			
8:40- 9:25	Alg. I Fresh. Rm.	Fr. I Soph. Rm.	Eng. 3-4 Main Rm.	
9:25-10:10	Hist. I Fresh. Rm.	Alg. II Soph. Rm.	Lat. I Base. Rm.	Geometry Main Rm.
10:10-10:25	Recess	Recess		
10:25-11:10	His. II Soph. Rm.	Study Room Main Rm.	Lat. II Fresh. Rm.	Public Speaking Base. Rm.
11:10-11:55	Eng. II Soph. Rm.	Fr. II Main Rm.	Eng. I Fresh. Rm.	
11:55-12:00	Return to Home Room for inspection of assignment books and desks; then to march out.			
1:00- 1:45	Am. Hist. Main Rm.	Gen. Science Fresh. Rm.	Biology Soph. Rm.	Government Base. Rm.
1:45- 2:30	Study Room Main Rm.	Physics Base. Rm.	Study Room Fresh. Rm.	
2:30- 3:10	Study Room Main Rm.	Study and Lab. Base. Rm.	Study Room Fresh. Rm.	

On January 24th and 25th, the Senior Play "Everybody's Crazy" was presented to appreciative audiences. February 9th this play will be presented at Weld and February 16th at East Wilton. The Wilton Academy Band will furnish the music at the latter place.

The half-year closed January 26th. Those with averages above 90 in every subject for the half year were:

Seniors—Dewey Taylor, Newton McLeod, and Leslie McLeod.

Juniors—Dorothea Cross, Dorothy Leighton, and Robert Cochran.

Sophomores—Richard Robinson and Bayne Drown.

Freshmen—Mollie Foster and Margaret Morse.

We are glad that several of last year's graduating class are continuing their scholastic work: Erminie Foster at Bates; Joanne Solie at the University of Maine; Sylvestus Gerrish at Bliss Business College; Barbara Masterman at Pelletier School of Beauty Culture; Ruth Emery and Thora Weld at Rumford Community Hospital; and Alverna Weld at the Maine School of Commerce.

Muriel Robbins was the girl chosen as the Good Citizenship Student of the class of 1940. The representative must possess the following qualities: Dependability, Service, Leadership, and Patriotism.

We feel that the year so far has been an unusually good one. With a few exceptions, everyone is working hard. We teachers are sorry that there aren't more hours in the day so that we could have time to institute and sponsor more varied activities that might create interests for the child not academically inclined. In the meantime we are all doing our best to prepare your boys and girls both for higher education and for life. We repeat what we have said in the past, we shall be grateful for any suggestions that will enable us to be of more service.

Respectfully submitted,

JOHN DAKER

Principal.

REPORT OF THE DIXFIELD HIGH SCHOOL ASSEMBLY

This report presents the financial condition of the Assembly from September, 1939 to June, 1940. The disbursements to February are listed as actual and those for the period (February to June) are listed as pending to June.

The Statement of Receipts and Disbursements is given below.

Receipts	
Balance brought forward (1938-1939),	\$ 14 15
Sale of Curtis Publications,	16 05
Sale of Crowell Publications,	33 33
Ice Cream Sales,	40 33
Assembly Dues,	54 55
Freshman Reception,	7 00
Future Ice Cream Sales,	15 00

Total,	\$ 180 41
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Disbursements (actual)	
Transportation for Athletic Teams,	\$ 15 00
Athletic Equipment, Care and Purchase,	25 43
Lights for Skating Rink,	10 85
Bates Debating League,	4 00

(Pending to June)	
Transportation, Softball and Baseball,	30 00
Umpires and Referees,	10 00
Boys' Baseball Equipment, Care and Purchase,	30 00
Girls' Softball Equipment, Care and Purchase,	20 00
Lights for Skating Rink,	20 00
Telephone,	5 00

Total,	\$ 170 28
Balance,	\$ 10 13

Respectfully submitted,

WILLIAM M. FISHER,

Treasurer.

AUDITOR'S REPORT

STATE DEPARTMENT OF AUDIT

Augusta, February 23, 1940.

To the Inhabitants of the Town of Dixfield:

This is to certify that this department, represented by Mr. E. H. Shute, has completed an audit of the accounts of your town officials for the municipal year ended February 1, 1940.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of the above date.

The schedules contained in this report are as follows:

- Comparative Balance Sheet
- Proof of Change in Net Debt
- Report of Treasurer with Reconciliation of Treasurer's Cash Balance
- Summary of Overdraft and Unexpended Balances
- Schedule of 1939 Valuation and Commitment
- Schedule of 1939 Uncollected Taxes
- Schedule of Accounts Receivable—Sinking Funds
- Notes Payable
- Schedule of Cemetery Trust Funds
- Reconciliation of all Accounts

We wish to thank your town officials for their cooperation during the course of this audit.

Respectfully submitted,

STATE DEPARTMENT OF AUDIT

HAROLD E. CRAWFORD,

Chief Auditor.

COMPARATIVE BALANCE SHEET

February 1, 1940

Assets

	Feb. 11, 1939	Feb. 1, 1940
Cash,	\$ 751 30	\$ 1,439 99
Taxes—1938,	2,431 60	287 75
—1939,		2,297 65
—1934-1937,	429 07	368 15
Tax Liens and Deeds, 1935-1939,	3,296 29	2,585 46
Tax Liens—1939,		1,609 30
Cemetery Trust Funds,	6,400 00	7,333 07
Cemetery Trust Funds Interest,	490 75	
Accounts Receivable,	912 14	256 47
State Aid Road Construction,	12,265 42	15,185 73
Books and Supplies,	3 98	
High School,	93 33	
Laboratory,	45 59	
School Library,	14 44	
Ludden Memorial Library,	38 57	
Porcupine Bounty,	56 50	12 75
Poor of Other Towns,		363 42
State Poor,		150 02
School Activities,		51
New School Building Fund,		5,000 00
Net Debt,	6,628 90	
	<hr/>	<hr/>
	\$ 33,857 88	\$ 36,890 27

Liabilities

	Feb. 11, 1939	Feb. 1, 1940
Excise Tax, 1939,	\$ 490 91	
Excise Tax, 1940,		\$ 1,038 67
Cemetery Trust Funds,	6,400 00	7,333 07
Cemetery Trust Funds, Interest,	490 75	
Notes Payable,	15,525 00	16,400 00
Payment on Debt,	2,000 00	
Ministerial and School Fund,	750 00	750 00

Cemetery Trust Funds, Borrowed		
by Town,	1,650 00	1,650 00
Unappropriated Funds,	4,900 51	
Town Officers' Salaries,	77 47	
Fire Department,	25 00	
Street, Garage, and Bridge Lights,	21 36	
High Street,	33 64	
Roads and Bridges, Summer,	176 28	
Roads and Bridges, Winter,	24 40	
Tractor Fund,	337 50	
Third Class Road Maintenance,	217 57	581 50
Old Age Assistance,		513 59
Common Schools,	13 87	212 69
High School Conveyance,	226 00	183 80
Insurance, Water and Light,	128 40	163 30
Laboratory,		2 01
School Library,		1 88
Office Expense,	21 97	1 30
Repairs, School,	6 25	1 64
Superintendent of Schools,	26 40	26 40
Cemetery Trust Fund Interest,	33 25	55 25
School Activities,	3 31	
Dog Taxes,	6 00	
Public Library,	250 00	
Memorial Day,	6 87	
Cemetery Maintenance,	15 17	
New School Building Fund,		5,000 00
Ludden Property, Income and		
Expense,		232 41
Surplus,		2,742 76
	<hr/>	<hr/>
	\$ 33,857 88	\$ 36,890 27

PROOF OF CHANGE IN NET DEBT**February 1, 1940**

Net Debt—February 11, 1939, \$ 6,628 90

Add:

To adjust Account Receivable, \$ 67 05

To adjust State Aid Construction, 189 37

Library Note, N. S. Stowell, 2,500 00

\$ 9,385 32

Deduct:

Tax Liens and Deed adjust-
ment,

\$ 71 97

Note Paid, 2,000 00

Unappropriated Funds, 4,900 51

Net Unexpended, 5,155 60

\$ 12,128 08

Surplus—February 1, 1940, \$ 2,742 76

REPORT OF TREASURER**February 1, 1940**

Cash on Hand, February 11, 1939, \$ 751 30

Receipts

Taxes:

Property and Poll—

Current Year, \$ 46,895 94

Property and Poll—

Prior Years, 2,204 77

Tax Deeds — Prior

Years, 1,618 54

Excise Tax, 1940, 1,038 67

Excise Tax, 1939, 2,329 05

Total from Taxes, \$ 54,086 97

Dog Licenses, \$ 183 00

Departmental Receipts:

Administration,	\$ 379 31	
Highways,	7,033 55	
Charities,	2,262 46	
Education,	4,072 97	
Library,	15 00	
Miscellaneous,	951 42	
New Library Construction,	1,395 26	
New Library Income,	628 43	
Accounts Receivable,	772 07	
<hr/>		
Total Departmental Receipts,	\$ 17,510 47	
Care of Cemetery Lots,	6 00	
Temporary Loans,	15,400 00	
<hr/>		
Total Receipts,	\$ 87,186 44	
<hr/>		
Total Available,	\$ 87,937 74	
Total Warrants Paid,	86,497 75	
<hr/>		
Cash Balance, February 1, 1940,	\$ 1,439 99	

RECONCILIATION OF TREASURER'S

CASH BALANCE

Check Book Balance,	\$ 1,439 99	
Outstanding Checks,	12,470 56	
<hr/>		
Total,	\$ 13,910 55	
Bank Balance,	\$ 12,031 08	
Deposits not Credited,	1,879 47	
<hr/>		
Total,	\$13,910 55	
Cash Balance,	\$ 1,439 91	
Check Book Balance,	1,439 91	

SUMMARY OF OVERDRAFT AND UNEXPENDED BALANCES

February 1, 1940

	Overdraft	Unexpended
Excise Tax, 1939,		\$ 2,569 96
Miscellaneous Town Charges,		46 63
Street, Garage, and Bridge Lights,		5 56
Roads and Bridges, Summer,		17 08
State Aid Road Maintenance,		03
Poor Relief,		456 85
Poor Relief, State,		320 75
Memorial Day,		10 51
Cemetery Maintenance,		27 97
Interest on Loans,		130 63
Unappropriated Funds,		2,777 63
High Street,		33 64
Tractor Fund,		337 50
Abatements,	\$ 270 17	
Town Officers' Salaries,	215 75	
Fire Department,	40 51	
Sewer Maintenance,	117 99	
Roads and Bridges, Winter,	488 49	
State Aid Road Maintenance,	60	
Unimproved Roads,	21 84	
Mothers' Aid,	325 50	
Ludden Memorial Library,	38 57	
Maintenance of Town Property,	59 72	
Net Unexpended Balance,	5,155 60	
		<hr/>
	\$ 6,734 74	\$6,734 74

SCHEDULE OF 1939 VALUATION AND COMMITMENT

February 1, 1940

VALUATION

Real Estate, Resident,	\$ 600,135 00	
Real Estate, Non-resident,	143,900 00	
	<hr/>	
Total Real Estate,		\$ 744,035 00
Personal Estate, Resident,	\$ 137,404 00	
Person Estate, Non-resident,	12,260 00	
	<hr/>	
Total Personal Estate,		\$ 149,664 00
		<hr/>
Total Valuation,		\$ 893,699 00

COMMITMENT

Valuation x Rate, \$893,699.00 x		
.053,	\$ 47,366 00	
503 Polls at \$3.00,	1,509 00	
	<hr/>	
	\$ 48,875 00	
Fractions,	1 56	
	<hr/>	
	\$ 48,876 56	
Supplemental Taxes,	317 03	
	<hr/>	
Total Charge to Collector,	\$	49,193 59

CREDITS TO COLLECTOR

Cash to Treasurer,	\$ 46,895 94	
Uncollected Taxes,	2,297 65	
	<hr/>	
Total Credit to Collector,	\$	49,193 59

SCHEDULE OF 1939 UNCOLLECTED TAXES

February 1, 1940

Resident

Cephas Austin,	\$ 10 60
Oscar Abbott,	3 80
Stanley Anderson,	1 36
Joseph Beairsto,	14 40
Harold Bishop,	3 00
Harold Blaisdell,	10 95
John L. Carter,	80
Albert Chounnard,	46 38
A. L. Coburn,	4 33
Lulu Chase,	10 60
O. J. and Almon Coolidge,	10 60
Coolidge and Stowell,	78 18
Roscoe Crockett,	13 87
Emery Cox,	9 28
Donald Collins,	3 80
Leo Comeau,	3 00
George Corrow,	6 45
Kermit Collins,	3 00
Florence Danforth,	27 82
Eva Davenport,	40 74
W. G. Dearborn,	68 78
A. L. Douglas, Heirs,	83 48
J. Willis Dunham,	1 33
Lawrence DuPaul,	3 00
Ann Eustis and Augusta Kimball,	111 30
E. B. Francis,	9 58
Karl Fries,	333 90
Arthur Floyd,	25 33
Charles Ford,	3 80
Percy Ford,	3 00
Lee Frost,	4 33
G. C. Frost,	1 33
Philip Gagnon,	6 63

Rodney Grover,	5 65
George Gordon,	4 33
Archie Grose,	3 00
W. C. Hall,	13 01
Jennie Hawkes,	14 50
Verdell Holman,	86 83
Clifton H. Howard,	8 30
Elmer Howard,	3 00
Carl Horne,	1 33
Maurice Horne,	33 66
Malcolm Hunt,	3 00
Raymond Hanson,	4 77
Kenneth Hawkes,	1 33
Harlan Howe,	6 98
Claude Haines,	1 00
Alfred Haines,	3 00
Harold Horne,	4 33
Homer Horne,	3 80
Carl Hutchinson,	3 00
Eastman Judkins, Heirs,	4 76
E. P. Judkins,	40 62
Flora Judkins,	80
L. E. Judkins,	58 66
Walter Fidder,	4 55
Milton Lane,	3 00
Edmond Luce,	4 33
Herbert Martin,	8 78
Leon McIntire,	70 71
Lyman Moore,	15 90
Charles and Myrtle Morse,	40 95
Harry Morton,	48 48
Ernest McIntire,	3 00
T. B. Newell,	39 51
Roy G. Noyes,	6 98
W. O. Paine,	64 66
Erwin Parlin,	5 30
E. G. Porter,	64 14
Ina Porter,	2 83

Royce Purington,	5 30
William Ramsey,	3 00
Emily Stacey,	8 25
John Steele,	23 20
George Swan,	34 98
Guy Sanborn,	1 80
Victor Stacey,	3 00
Roland Tainter,	16 91
Simon Tainter,	3 00
Ralph Turner,	80
Guy Vail,	1 33
Charles Wilson,	31 80
E. P. Welch,	4 33
Ella Widbur,	27 83
Reed White,	3 80
A. Whitman, Heirs,	38 77
Joseph Witham,	1 33
Raymond Winter,	3 00
Walter Wright,	30 58
Herbert Widbur,	52
Stephen Wing,	1 00
Archie Wing,	3 00
John Wing,	3 80
Willard Wing,	3 00
Maurice Wing,	1 86
Glendon Whitman,	3 00

Non-Resident

Bert Brown,	13 25
Zeta Brown,	18 55
Karl Dain,	13 18
E. S. Knowlton,	7 20
Walter Rand,	10 10
Ashley Rafuse,	118 00
Elgin Rafuse,	124 50
Longfield Heirs,	68 90
William Ash,	13 25

\$ 2,297 65

SCHEDULE OF CEMETERY TRUST FUNDS

February 1, 1940

Book No.	Riverside	Balance Fund	Interest Earned	Expended	Balance 2/1/40	
4514	Mary E. Johnston	\$ 512.57	\$ 12.87	\$	\$ 525.44	
3249	Holman and Barker	69.09	1.72		70.81	
4570	Aaron and Charlotte C. Waite	152.17	3.82		155.99	
<hr/>						
		\$ 733.83	\$ 18.41	\$	\$ 752.24	
<hr/>						
Borrowed by Town:						
	Cummings Fund	\$ 57.00	\$ 2.00	\$	\$ 59.00	Borrowed by Town
	Bartlett Fund	1,000.00	40.00	40.00	1,000.00	Borrowed by Town
	Knowles	50.00	2.00	2.00	50.00	Borrowed by Town
	Glines Fund	50.00	2.00	2.00	50.00	Borrowed by Town
	Eustis Fund	526.25	20.00		546.25	Borrowed by Town
<hr/>						
		\$1,683.25	\$ 66.00	\$ 44.00	\$1,705.25	
<hr/>						
	Science Hill					
3060	Bartholomew Hutchinson	\$ 190.38	\$ 4.77	\$ 6.00	\$ 189.15	
<hr/>						
	Severy Hill					
4569	Warren K. Severy	152.17	3.82		155.99	

Greenwood

4513	Mary Johnston	512.57	12.87	525.44
3800	Ida J. Thompson	332.73	8.35	341.08
3792	William H. Scott	112.40	2.81	115.21
3712	Jennie L. White	115.14	2.88	118.02
3456	Hiram A. Randall	562.92	14.13	577.05
3218	George D. Bartlett	1,104.54	27.77	1,132.31
3142	Augusta White	60.19	1.50	61.69
2214	Helen L. Powers	358.92	9.00	367.92
1863	William E. Putnam	240.46	6.03	246.49
4416	Granville P. Torrey	417.75	10.48	428.23
4571	Verdurina Ludden	1,014.60	25.19	1,014.79
4655	W. Perry Gammon	200.00	4.17	204.17
4689	Cora Pease	150.00	2.48	152.48
4314	George H. Flagg	530.90	13.33	544.23
4594	Leonard and George Brackett	101.25	2.53	103.78
4740	Charles W. Horne and V. C. Horne	150.00	.93	150.93
1396	Grand Army Trust Fund	151.87		151.87
		\$6,458.79	\$ 153.04	\$ 6,580.83
			\$ 31.00	

SCHEDULE OF ACCOUNTS RECEIVABLE**February 1, 1940**

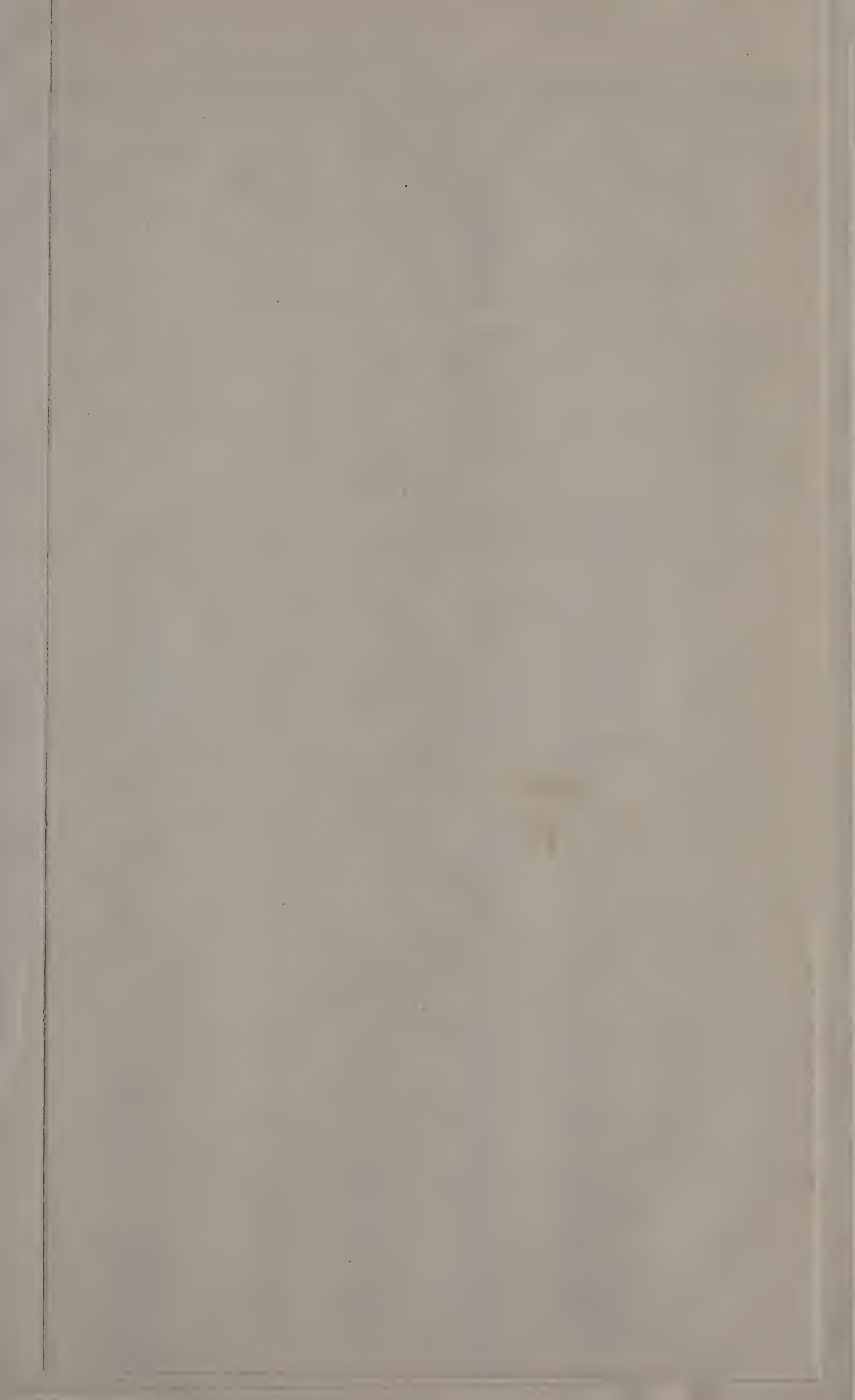
Town of Weld, Poor,	\$	33 50	
Town of Mexico, Poor,		39 52	
State of Maine, Highways,		242 09	
		<hr/>	
	\$	315 11	
Credit: Town of Rumford, Poor,		58 64	
		<hr/>	
	\$	256 47	
Town of Carthage,	\$	16 32	
Town of Mexico,		167 07	
City of Portland,		66 24	
Town of Bethel,		31 29	
Town of Weld,		82 50	
State of Maine, Welfare,		150 02	
State of Maine, Bounty,		12 75	
		<hr/>	
	\$	782 66	

SCHEDULE OF SINKING FUNDS

Purpose	How Invested	Amount
School Building Fund	Certificate of Deposit	\$5,000 00

SCHEDULE OF NOTES PAYABLE

Purpose	Rate	Payee	Amount
Road Loan	3 %	M. A. Marsh	\$ 500 00
Road Loan	3 %	Flora Newton,	500 00
Road Loan	3 %	Walter Small,	3,000 00
Road Loan	3 %	A. D. McIntire,	3,000 00
Road Loan	3 %	N. D. Marsh,	1,000 00
Road Loan	2 %	N. S. Stowell,	5,400 00
Road Loan	3 %	H. Torey,	1,000 00
Road Loan	3 %	Ludden Estate,	2,000 00
			<hr/>
			\$ 16,400 00



SCHEDULE OF ACCOUNTS RECEIVABLE**February 1, 1940**

Town of Weld, Poor,	\$	33 50	
Town of Mexico, Poor,		39 52	
State of Maine, Highways,		242 09	
		<hr/>	
	\$	315 11	
Credit: Town of Rumford, Poor,		58 64	
		<hr/>	
	\$	256 47	
Town of Carthage,	\$	16 32	
Town of Mexico,		167 07	
City of Portland,		66 24	
Town of Bethel,		31 29	
Town of Weld,		82 50	
State of Maine, Welfare,		150 02	
State of Maine, Bounty,		12 75	
		<hr/>	
	\$	782 66	

SCHEDULE OF SINKING FUNDS

Purpose	How Invested	Amount
School Building Fund	Certificate of Deposit	\$5,000 00

SCHEDULE OF NOTES PAYABLE

Purpose	Rate	Payee	Amount
Road Loan	3 %	M. A. Marsh	\$ 500 00
Road Loan	3 %	Flora Newton,	500 00
Road Loan	3 %	Walter Small,	3,000 00
Road Loan	3 %	A. D. McIntire,	3,000 00
Road Loan	3 %	N. D. Marsh,	1,000 00
Road Loan	2 %	N. S. Stowell,	5,400 00
Road Loan	3 %	H. Torey,	1,000 00
Road Loan	3 %	Ludden Estate,	2,000 00
			<hr/>
			\$ 16,400 00

TOWN OF DIXFIELD, RECONCILIATION OF ALL ACCOUNTS, FEBRUARY 1, 1940

Title of Account	Opening Entry-Dr. \$	Cash Received \$	Tax Commitment \$	Journal Drs. \$	Warrants Paid \$	Total Debits \$	Opening Entry-Cr. \$	Cash Paid by Treas. \$	Appro- priation \$	Cash Credits \$	Journal Credits \$	Total Credits \$	Summary of Accounts		Balance Sheet at Close	
													Dr. Overdrawn \$	Cr. Unexpended \$	Assets Dr. \$	Liabilities Cr. \$
Cash	751.30	87,186.44				87,937.74		86,497.75				86,497.75			1,439.99	
Taxes - 1939						49,193.59				46,895.94		46,895.94			2,297.65	
Taxes - 1938	2,431.60		48,876.56	317.03		2,431.60				2,143.85		2,143.85			287.75	
Taxes - 1934 to 1937 inclusive	429.07					429.07				60.92		60.92			368.15	
Tax Liens and Deeds, 1935-1939	3,296.29					4,204.00				1,618.54		1,618.54			2,585.46	
Tax Liens - 1939				71.97		1,609.30									1,609.30	
Excise Tax - 1939						250.00										
Excise Tax - 1940							490.91			2,329.05		2,819.96		2,569.96		
Cemetery Trust Funds	6,400.00									1,038.67		1,038.67				
Cemetery Trust Funds				964.07		7,364.07					31.00	31.00			7,333.07	1,038.67
Cemetery Trust Funds, Interest	490.75			31.00		31.00	6,400.00			964.07		7,364.07				7,333.07
Cemetery Trust Funds				490.75		490.75				490.75		490.75				
Accounts Receivable	912.14			242.09		1,154.23	490.75					490.75				
Notes Payable						17,025.00				772.07	125.69	897.76			256.47	
Payment on Town Debt						17,025.00	15,525.00			15,400.00	2,500.00	33,425.00				16,400.00
Ministerial and School Fund Borrowed by Town				2,000.00		2,000.00	2,000.00					2,000.00				
Cemetery Trust Fund Borrowed by Town							750.00					750.00				750.00
Abatements							1,650.00					1,650.00				1,650.00
Miscellaneous Town Charges					270.17	270.17							270.17			
Town Officers' Salaries				85.05	2,076.71	2,161.76			1,000.00	379.31	829.08	2,208.39		46.63		
Fire Department					2,293.22	2,293.22	77.47		2,000.00			2,077.47	215.75			
Hydrant Rental				121.96	18.55	140.51	25.00		75.00			100.00		40.51		
Street, Garage and Bridge Lights					600.00	600.00			600.00			600.00				
Firemen's Insurance					75.80	75.80	21.36		60.00			81.36		5.56		
School Nurse					115.00	115.00			115.00			115.00				
Sewer Maintenance					120.00	120.00			120.00			120.00				
Roads and Bridges - Summer					267.99	267.99			150.00			150.00	117.99			
Roads and Bridges - Winter	176.28				1,982.92	2,159.20	176.28		2,000.00			2,176.28		17.08		
State Aid Construction	24.40				3,680.62	3,705.02	24.40		1,600.00	1,415.85	176.28	3,216.53	488.49			
State Aid Road Maintenance	12,265.42			900.00		900.00			900.00			900.00				
State Road Maintenance - Summer					8,629.04	20,894.46			5,059.70	649.03		5,708.73			15,185.73	
State Aid Road Maintenance					525.60	525.60			500.60		24.40	525.00	.60			
Third Class Road Maintenance					270.60	270.60			270.63			270.63		.03		
Unimproved Road				217.57	61.50	279.07	217.57		643.00			860.57				581.50
Poor Relief					579.84	579.84				558.00		558.00	21.84			
Poor Relief - Other Towns					2,634.15	2,634.15			3,000.00	91.00		3,091.00		456.85		
Poor Relief - State				58.64	873.12	931.76				568.34		568.34			363.42	
Public Welfare					553.98	553.98				874.73		874.73		320.75		
Mothers' Aid					878.41	878.41				728.39		728.39			150.02	
Books and Supplies	3.98				1,144.50	1,144.50			819.00			819.00	325.50			
Common Schools					1,994.89	1,998.87			500.00	1,498.87		1,998.87				
High School	93.33				9,015.92	9,015.92	13.87		8,200.00	969.74	45.00	9,228.61				212.69
High School Conveyance					5,480.38	5,573.71			4,000.00	1,573.71		5,573.71				
Insurance, Light and Water					342.20	342.20	226.00		300.00			526.00				183.80
Laboratory	45.59				267.10	267.10	128.40		300.00	2.00		430.40				163.30
School Library	14.44				39.50	85.09			75.00	12.10		87.10				2.01
Office Expense					58.68	73.12			75.00			75.00				1.88
Repairs - School					137.22	137.22	21.97		100.00	16.55		138.52				1.30
School Activities					704.61	704.61	6.25		700.00			706.25				1.64
Superintendent of Schools					203.82	203.82	3.31		200.00			203.31				
School Fund Interest (M. and S.)					534.60	534.60	26.40		534.60			561.00			.51	26.40
Ludden Memorial Library	38.57			45.00	45.00	45.00			45.00			45.00				
Public Library					540.00	578.57			525.00	15.00		540.00	38.57			
Ludden Library Construction					250.00	250.00	250.00					250.00				
Band Concerts					1,474.39	1,474.39				1,395.26	79.13	1,474.39				
Memorial Day					100.00	100.00			100.00			100.00				
Municipal Association Dues					81.36	81.36	6.87		85.00			91.87		10.51		
White Pine Blister					40.00	40.00			40.00			40.00				
Cemetery Maintenance					150.00	150.00			100.00	50.00		150.00				
Cemetery Trust Fund Interest				3.20	340.00	343.20	15.17		350.00	6.00		371.17		27.97		
Interest on Loans					44.00	44.00	33.25		66.00			99.25				55.25
Maintenance of Town Property					769.37	769.37			900.00			900.00				
New School Building Fund				259.72		259.72			200.00			200.00	59.72	130.63		
New School Building Fund				5,000.00		5,000.00			5,000.00			5,000.00			5,000.00	
New School Building Fund Reserve											5,000.00	5,000.00				5,000.00
Engine Hall Repairs					385.05	385.05			300.00		85.05	385.05				
State Tax					6,900.69	6,900.69			6,900.69			6,900.69				
County Tax					3,043.44	3,043.44			3,043.44			3,043.44				
Unappropriated Funds				5,347.91		5,347.91	4,900.51		2,383.60	524.40	317.03	8,125.54		2,777.63		
High Street							33.64					33.64				
Tractor Fund							337.50					337.50			33.64	
Dog Taxes					189.00	189.00	6.00			183.00		189.00			337.50	
Porcupine Bounty	56.50				.50	57.00				44.25		44.25			12.75	
From Net Debt to Surplus	6,628.90			2,756.42		9,385.32						6,972.48				2,742.76
Ludden Property - Income and Expense				79.13	316.89	396.02				628.43		628.43				232.41
Cemetery Trust Fund Interest					3.20	3.20					3.20	3.20				
Old Age Assistance					719.18	719.18				332.77	900.00	1,232.77				513.59

Net Unexpended Balance to Net Debt. 5,155.60

\$ 33,857.88 \$ 87,186.44 \$ 48,876.56 \$ 19,192.19 \$ 86,497.75 \$ 275,610.82 \$ 33,857.88 \$ 86,497.75 \$ 48,876.56 \$ 87,186.44 \$ 19,192.19 \$ 275,610.82 \$ 6,734.74 \$ 6,734.74 \$ 36,890.27 \$ 36,890.27

Art. 8. To see if the Town will vote to instruct the Selectmen to appoint one or more Road Commissioners.

Art. 9. To choose all other Town Officers for the ensuing year.

Art. 10. To see if the Town will vote to authorize the Municipal Officers to transfer unexpended balances from the past fiscal year to the same accounts this year.

Art. 11. To see if the Town will vote to continue Class A High School.

Art. 12. To see what sum of money the Town will appropriate and raise for the support of the High School.

1939 App. \$	4,000.00	Budget
1940 App.	\$ 4,000 00	Recommended

Art. 13. To see how much money the Town will vote to raise for the support of Common Schools.

1939 App. \$	8,200.00
1940 App.	\$ 8,200 00 Recommended

Art. 14. To see how much money the Town will vote to raise for the purchase of books and supplies.

1939 App. \$	500.00
1940 App.	\$ 500 00 Recommended

Art. 15. To see how much money the Town will vote to raise for repairs.

1939 App. \$	700.00
1940 App.	\$ 700 00 Recommended

Art. 16. To see how much money the Town will vote to raise for interest on the Permanent School Fund.

1939 App. \$	45.00
1940 App.	\$ 45 00 Recommended

Art. 17. To see how much money the Town will vote to raise for Superintendence.

1939 App. \$	534.60
1940 App.	\$ 534 60 Recommended

Art. 18. To see how much money the Town will vote to raise for the Office Expenses of the Superintendent.

1939 App. \$ 100.00

1940 App. \$ 100 00 Recommended

Art. 19. To see how much money the Town will vote to raise for the Laboratory.

1939 App. \$ 75.00

1940 App. \$ 75 00 Recommended

Art. 20. To see how much money the Town will vote to raise for the School Library.

1939 App. \$ 75.00

1940 App. \$ 75 00 Recommended

Art. 21. To see how much money the Town will vote to raise for Insurance, Lights and Water.

1939 App. \$ 300.00

1940 App. \$ 550 00 Recommended

Art. 22. To see how much money the Town will vote to raise for School Activities.

1939 App. \$ 300.00

1940 App. \$ 200 00 Recommended

Art. 23. To see how much money the Town will vote to raise for High School Conveyance.

1939 App. \$ 300.00

1940 App. \$ 360 00 Recommended

Art. 24. To see how much money the Town will vote to raise for the Health Nurse.

1939 App. \$ 120.00

1940 App. \$ 120 00 Recommended

Art. 25. To see what sum of money the Town will vote to raise for the salaries of the Municipal Officers.

1939 App. \$ 2,000.00

1940 App. \$ 2,100 00 Recommended

Art. 26. To see how much money the Town will vote to raise for the Auditor.

1939 App. * * * * *

1940 App. \$ 50 00 Recommended

Art. 27. To see how much money the Town will vote to raise for Hydrant Rental.

1939 App. \$ 600.00

1940 App. \$ 600 00 Recommended

Art. 28. To see how much money the Town will vote to raise for the Department of Public Welfare.

1939 App. * * * * *

1940 App. Recommended

Art. 29. To see how much money the Town will vote to raise for dependent children.

1939 App. \$ 819.00

1940 App. \$ 1,300 00 Recommended

Art. 30. To see how much money the Town will vote to raise for Garage, Street and Bridge Lights.

1939 App. \$ 60.00

1940 App. \$ 84 00 Recommended

Art. 31. To see how much money the Town will vote to raise for the observance of Memorial Day.

1939 App. \$ 85.00

1940 App. \$ 85 00 Recommended

Art. 32. To see how much money the Town will vote to raise for Miscellaneous Town Charges.

1939 App. \$ 1,000.00

1940 App. \$ 1,000 00 Recommended

Art. 33. To see how much money the Town will vote to raise for the maintenance of Town Property.

1939 App. \$ 200.00

1940 App. Pass Recommended

Art. 34. To see how much money the Town will vote to raise for bonds for the Treasurer and Tax Collector.

1939 App. * * * * *

1940 App. Pass Recommended

Art. 35. To see how much money the Town will vote to raise for interest on Loans.

1939 App. \$ 900.00

1940 App. \$ 500 00 Recommended

Art. 36. To see how much money the Town will vote to raise for Sewer Maintenance.

1939 App. \$ 150.00

1940 App. \$ 150 00 Recommended

Art. 37. To see how much money the Town will vote to raise for interest on Cemetery Funds.

1939 App. \$ 66.00

1940 App. \$ 66 00 Recommended

Art. 38. To see how much money the Town will vote to raise for the maintenance of Cemeteries.

1939 App. \$ 350.00

1940 App. \$ 50 00 Recommended

Art. 39. To see if the Town will vote to continue its membership in the Maine Municipal Association and how much money it will vote to raise for dues.

1939 App. \$ 40.00

1940 App. \$ 40 00 Recommended

Art. 40. To see how much money the Town will vote to raise for State Aid Road Construction (in addition to the amount raised for care of ways, highways and bridges) under the provision of Section 19, Chapter 28, Revised Statutes of 1930 or under provision of Section 3, Chapter 229, Public Laws of 1937.

1939 App. \$ 900.00

1940 App. \$ 900 00 Recommended

Art. 41. To see if the Town will vote to authorize the Assessors to rescind any amounts appropriated by the Town for State Highway Construction, in excess of the amount required to meet State Appropriations.

Art. 42. To see what sum of money the Town will vote to raise for the repair of roads and bridges in summer.

1939 App. \$ 2,000.00

1940 App. \$ 1,500 00 Recommended

Art. 43. To see what sum of money the Town will vote to raise for the repair of roads and bridges in winter.

1939 App. \$ 1,250.00

1940 App. \$ 1,500 00 Recommended

Art. 44. To see what sum of money the Town will vote to raise for the maintenance of State Roads in summer.

1939 App. \$ 500.00

1940 App. \$ 525 60 Recommended

Art. 45. To see what sum of money the Town will vote to raise for the maintenance of State Roads in winter.

1939 App. \$ 350.00

1940 App. \$ 350 40 Recommended

Art. 46. To see what sum of money the Town will vote to raise for the maintenance of State Aid Roads.

1939 App. \$ 270.00

1940 App. \$ 270 60 Recommended

Art. 47. To see how much money the Town will vote to raise for the maintenance of 3rd class roads.

1939 App. \$ 643.00

1940 App. \$ 643 00 Recommended

Art. 48. To see how much money the Town will raise for the Support of the Poor.

1939 App. \$ 3,000.00

1940 App. \$ 2,500 00 Recommended

Art. 49. To see how much money the Town will vote to raise for the State Tax.

1939 App. \$ 6,900.00

1940 App. \$ 6,900 00 Recommended

Art. 50. To see how much money the Town will vote to raise for the County Tax.

1939 App. \$ 3,043.44

1940 App. \$ 3,043 44 Recommended

Art. 51. To see how much money the Town will vote to raise to add to the \$5,000.00 assessed in 1939 for the creating of a fund to be used for a new School House.

1939 App. \$ 5,000.00

1940 App. \$ 5,000 00 Recommended

Art. 52. To see how much money the Town will vote to raise to apply on Town Debt.

1939 App. * * * * *

1940 App. Recommended

Art. 53. To see how much money the Town will vote to raise for repairing the Engine House.

1939 App. \$ 300.00

1940 App. Recommended

Art. 54. To see if the Town will vote to authorize the Selectmen to take out insurance for the Firemen while on duty, and how much money they will raise for same.

1939 App. \$ 115.00

1940 App. \$ 115 00 Recommended

Art. 55. To see what sum of money the Town will vote to raise for a series of band concerts given by the Dixfield Band during the summer.

1939 App. \$ 100.00

1940 App. \$ 100 00 Recommended

Art. 56. To see what sum of money the Town will vote to raise to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine.

1939 App. * * * * *

1940 App. _____ Recommended

Art. 57. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to hire such sums of money as may be necessary to pay the Town Charges and Town Debts in anticipation of the collection of taxes and to issue and negotiate the notes of the Town for the money so borrowed to an amount not exceeding in the aggregate the total tax levy for the preceding municipal year of 1940 out of the money raised during said year 1940 by taxes.

Art. 58. To see if the Town will vote to have the poll taxes collected May 1, 1940, or act in any way thereto.

Art. 59. To see if the Town will vote to continue the school on Severy Hill.

Art. 60. To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit claim deeds for such property.

Art. 61. To see if the Town will vote to raise the sum of \$100.00 for the purpose of eradicating the White Pine Blister. To this amount the State will add \$50.00. Local labor will be used on this work.

1939 App. \$ 100.00

1940 App. _____ \$ 100 00 Recommended

Art. 62. To see how much money the Town will vote to raise for the maintenance and furnishings for the Ludden Memorial Library.

1939 App. \$ 525.00

1940 App. _____ Recommended

Art. 63. To see what disposition, if any, the Town will vote to make, of the Ludden property or its revenue; elect one or more members of the board of trustees, or act in any way thereto.

Art. 64. To see if the Town will vote to instruct the Selectmen to enforce the payment of taxes more than three years in arrears.

Art. 65. To see if the Town will vote to raise the sum of \$250.00 or any other sum, the same to be paid to the Dixfield Fire Co., for payment in full for Fireman Insurance and fighting fires outside the Corporation Limits for the ensuing year.

Art. 66. To see what action, if any, the Town will take towards the construction of a sewer from a point near the Horace Newman Home to Webb River.

Art. 67. To see how much money the Town will vote to raise to tar Mill Street from the corner of Third Street to the East property line of Fred Child's or act in any way thereto.

Art. 68. To transact any other business that may legally come before this meeting.

The Selectmen give notice that they will be in session for the purpose of revising and correcting the list of voters, at Tuscan Opera House, at nine o'clock in the forenoon on the day of said meeting.

Given under our hands and seals this 21st day of February, 1940.

D. A. GATES,
A. D. McINTIRE,
R. R. HOWARD,
Selectmen of Dixfield.

NOTICE



You are earnestly requested to notify the Assessors of any changes in ownership of Real Estate so that the Valuation Books may be kept up to date. If this is done many errors in assessments may be eliminated.

4/14/2008

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